



Building & Roads



Water Resources

**Annual Review on the working of Punjab Public Works Divisions
for the Financial Year 2022-23**



Panchayati Raj



Water Supply & Sanitation

Office of The Principal Accountant General (A&E) Punjab, Chandigarh

PREFACE

The Public Works Department (PWD) deals with the civil engineering works of the State Government and non-government works under Civil Deposits Works. The PWD provides some basic services to the public and plays a crucial role in the development of infrastructure in the State. The PWD includes the Building & Roads Branch, the Water Resources (erstwhile Irrigation) Branch, the Water Supply & Sanitation (erstwhile Public Health) Branch and the Panchayati Raj (PW) Branches.

The Annual Review on the working of the Public Works is prepared as per the instruction contained in Para 8.54 of C.A.G M.S.O (A&E) Volume-I. The purpose of the review is to bring to light the important and recurrent irregularities/ deficiencies noticed in the maintenance and submission of Monthly Accounts and in functioning of the Public Works Divisions.

Apart from the observations by the Office of the Accountant General (A&E) Punjab, the common irregularities noticed in functioning of the Divisions by the Office of the Principal Accountant General (Audit) observed during Central Audit and Local Audit of Divisional authorities are also included in the Annual Review. There is lot of scope for improvement in the upkeep, maintenance, and submission of accounts by the State PW Divisions.

The present Review on working of Public Works Divisions of the State for the Financial Year 2022-23 highlight the major areas of shortcoming in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control and monitoring by the executive authorities. We welcome suggestions to improve the review.

Date:30-11-23

Chandigarh



(Teg Singh)
Accountant General

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Introduction

The Annual Review on the working of Public Works Divisions comprising of Water Resources, Building & Roads and Water Supply & Sanitation branches has been introduced with the object of presenting a report to the Government, about the state of work in the Public Works Divisions, the state of initial and subsidiary accounts kept there, and the accounts rendered by Divisions to the Principal Accountant General of the State. The review aims to highlight, in general, the non-adherence of Codes & Rules by various units/ Divisions working under the Public Works Department.

The accounting transactions of PWD include receipt and payment under various relevant heads. These transactions are incorporated in the compiled PW Monthly Accounts that are affected through cash as well as stock and transfer entries. However, consequent to the implementation of IFMS in the State of Punjab the expenditures under budget heads are not being included in compiled PW Monthly Accounts as these expenditures are incorporated in the Monthly Civil Accounts of the State Govt. through Treasury Accounts. This has resulted in non-disclosure of work-wise consolidated figures of expenditure vis-à-vis Technical Sanction / allotment of work.

There is an established accounting procedure prescribed for PWD under which PWD submits compiled accounts to the Principal Accountant General Office. The financial, accounting, administrative rules, and procedures to be followed by the PWD have been elaborated in Departmental Financial Rules, Punjab Financial Rules, Account Code Volume-III and Manuals of the Department. Any deviation from these rules and procedures by the PWD authorities affects the entire process of financial accountability. Thus, the PWD plays an important role in assisting the Principal Accountant General office in preparation of Civil Accounts which reflects financial status of the State.

It is, therefore, essential to ensure that the Public Works Department exercises essential controls with necessary checks and balances in place and has the requisite internal control structure and financial discipline to ensure that the accounts show true and fair picture of the 'state of affairs' of the Department. The documentation of the Department should validate the truthfulness of execution and expenditure should be able to show the details with transparency and without any ambiguity. Here a Divisional Accountant/ Divisional Accounts Officer/ Senior Divisional Accounts Officer, posted by the Principal Accountant General, plays a pivotal role in ensuring the transparency and accountability of the entire process and to keep the sanctity of the accounting procedure. The Divisional Accountant/ Divisional Accounts Officer/ Senior Divisional Accounts Officer, being the primary auditor, has to ascertain the truthfulness of claim of contractor/ supplier and the work done/ supplies made.

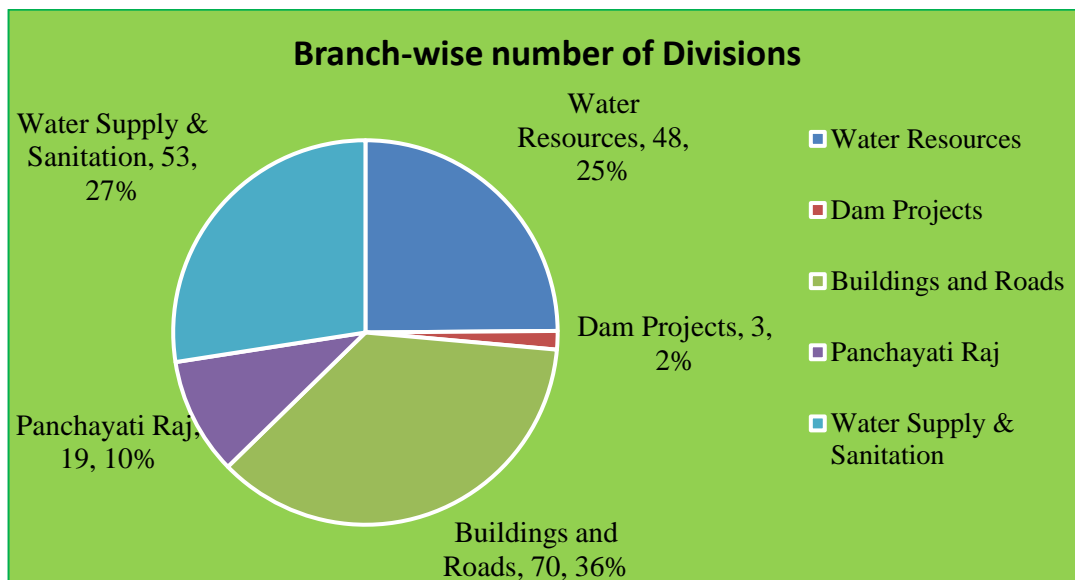
The deficient areas discussed in the report are already under correspondence at different levels with the State Government and merit sincere attention at the highest level. The State Government may consider the need for convening regular meetings between the representatives of the Office of the Principal Accountant General (A&E) Punjab and the Executing Authorities for taking suitable remedial measures.

The Review has been divided into two parts. Part-A includes the irregularities/ defects and omissions noticed during the checking of monthly accounts, and Part-B includes irregularities, objections and shortcomings noticed during Central Audit and local Audit of Public Works Divisions.

Organizational Set up

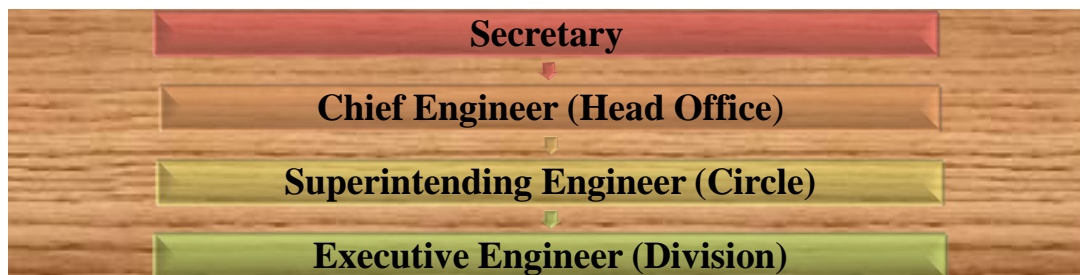
1. Branches and Divisions of Public Works

The following Chart shows the number of Divisions (193) and three Dam Projects in all wings of Public Works Departments. The details of Divisions as on 31-03-2023 are given in **Annexure-A-1**.



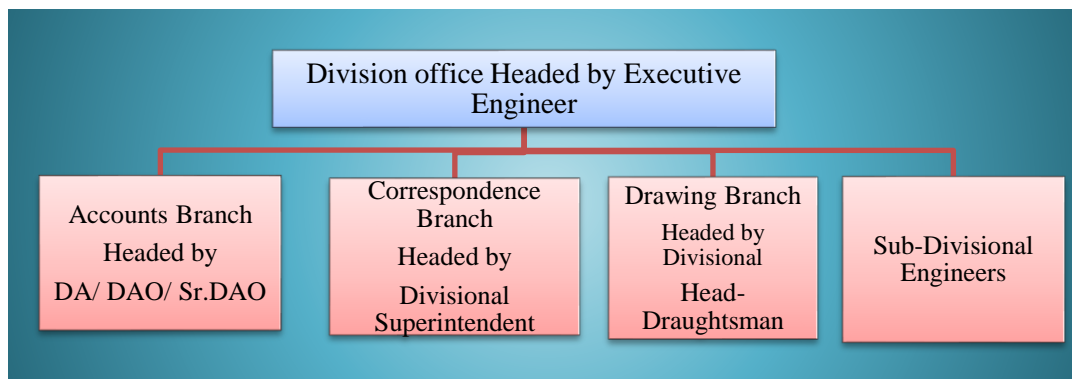
2. Structure of Department

The organizational structure of various Departments is as shown below:



3. Structure of Divisional Office

Further the structure of a Divisional office is as shown below: -



The Executive Engineer is assisted by Sub Divisional Engineers for engineering/ execution of works and other matters detailed in Manuals of the respective Departments. The number of Sub Divisions may vary from one Division to another.

Role, Duties & Responsibilities of Divisional Accountants/ DAO/ Sr.DAOs

The Divisional Accountants (DA)/ Divisional Accounts Officers (DAO)/ Senior Divisional Accounts Officers (Sr.DAO) posted by Office of the Principal Accountant General/ Accountant General (A&E) in Public Works Divisions play pivotal role in ensuring accuracy of accounts and financial discipline in the financial transactions under the Division. To achieve this goal the DA/ DAO/ Sr.DAOs perform three fold duties as detailed below :-

- **As Compiler of Accounts** they help the Executive Engineer
 - ❖ in correcting the accounting of the financial transactions.
 - ❖ in preparing and submitting the compiled Public Works Monthly Accounts.
 - ❖ in reconciliation of cash drawn and remitted into Treasury, with Treasury as well as with the office of Accountant General.
 - ❖ in guiding staff of Division as well as Sub Divisions in accounting matters including preparation and upkeep of accounting/ documentations / records.
- **As Primary Auditor** they
 - ❖ ensure that the bills-payable along with the supporting documents are checked thoroughly as per laws, rules and contract in-force before payment is made to the claimant(s). Being primary auditor, they have to ascertain the truthfulness of claim of contractor/ supplier and the work done/ supplies made, through the documents prescribed under the rules/ contract documents required to be prepared by the Sub Divisions and various branches of the Division office.
 - ❖ ensure that receipts are correctly handled and accounted for.
 - ❖ ensure that rules and laws, as amended from time to time are complied with.
 - ❖ ensure checking of initial accounts, vouchers to maintain accuracy and quality.
- **As Financial Advisor** they render suitable advice to the Divisional Officer in matters relating to the Divisional Accounts and financial & accounting matters pertaining to the Division.

DA/ DAO/ Sr.DAOs are treated as the senior member of the office establishment of the Division, though their position is analogous to that of Sub-Divisional Officer. In the establishment of Divisional office, they are head of the Accounts Branch. To perform their duties elaborated above, they are required to be provided full support by the Executive Engineer and Staff of Division Office. It is essential to provide them, inter-alia, all necessary documents as well as adequate staff to ensure fulfillment of these responsibilities.

Part-A - Irregularities Noticed During the Checking of Monthly Accounts.

1. Number of Account Rendering Units i.e., Offices/ Divisions of Public Works Covered by the Annual Review

There were 193 account Rendering units i.e., the Offices/ Divisions of four Public Works Departments of the State submitting Accounts that are covered by the Annual Review on Public Works 2022-23. During the year 2022-23, Five Divisions of Water Resources and one Division of Building and Road(B&R) Department were closed.

Sr. No.	Name of the Department	Number of Units/ Divisions		Number of Divisions Closed during the Year
		as on 31-03-2022	as on 31-03-2023	
1	PWD B&R	71	70	1
2	Panchayati Raj Department	19	19	0
3	Water Resources Department	56	51	5
4	Water Supply & Sanitation	53	53	0
	Total	199	193	6

During the year 2022-23 total of Receipt 1859.88 Crore Expenditure of ₹ 1820.31 Crore was booked through 2358 Monthly Accounts and submitted by the 193 Divisions of the 4 Departments.

Total Receipt & Expenditure and Number of Vouchers during FY 2022-23			
Sr.No.	Name of Department	Receipt (in ₹)	Expenditure (in ₹)
1	B&R PWD	9299682785	9232736730
2	Panchayati Raj Department	1,43,31,22,301	1,27,36,68,445
3	Water Resources Department	6684101110	6365743499
4	Water Supply & Sanitation	1181931941	1330965000
	Total	18,59,88,38,137	18,20,31,13,674

Unit/ Division-wise list of offices and amount of Receipt and Expenditure booked is attached in **Annexure-A-1**.

2. Delay in Rendition of the PW Monthly Accounts.

In accordance with Article 230 of Account Code Volume III, the PW Monthly Accounts along-with vouchers, except for the month of March, are required to be submitted to Accountant General Office between 7th to 10th of the following month to which the Monthly Accounts relate. Only the PW Monthly Account for the month of March is required to be submitted by the 15th of April. Timely submission of the Monthly Accounts by the Divisions to the AG Office is necessary for date-bound compilation of State Accounts.

It was, however, noticed that there was persistent non-adherence to the due dates by some Divisions. The Departments need to issue instructions to all the Divisions to avoid delay in the submission of Monthly Accounts.

Name of the Department	Divisions (as on 31-03-2023)	Divisions Closed during year	Monthly Accounts submitted during the year	e-files of Monthly Accounts submitted within due date	Delay in Submission of Monthly Accounts during the Year		Percent age of delay during the year
					Upto 5 Days	6-15 Days	
PWD B&R	70	1	840	680	144	16	19.05%
Panchayati Raj	19	0	228	185	33	10	18.86%
Water Resources	51	5	654	446	174	30	31.38%
Water Supply & Sanitation	53	0	636	415	179	42	34.75%
Total	193	6	2,358	1,726	530	98	26.68%

Division-wise detail of the accounts/vouchers submitted late by 5 days or more during the year is given in **Annexure-A-2**.

3. Non-Closure of the Cashbooks by the Due Date.

Cash books of respective Divisions were not closed by the due dates, i.e., on the last day of the month. Non-closure of the cashbook on the last day of the month delayed the compilation of the Monthly Accounts and led to delays in the timely submission of Monthly Accounts i.e., up to 10th of next month to the AG Office. It is laid down in Rule 2.2(iv) of the Punjab Financial Rules (PFR) that, "At the end of each month, the head of office should verify the Cash-balance in the cashbook and record a signed & dated certificate to that effect". Thus, PFR mandates that the cashbook should be closed on the last working day of every month. In this regard a circular was issued by this office vide No. Works A/c/ Monthly Account/ Circular/ 2019-20/ 212-217 Dated 26-08-2019 directing that the Executive Engineers should e-mail the scanned copy of cash-book on first day of following month and handover the cash-book and vouchers by the 5th of the month to the DA/ DAO/ Sr.DAO for timely preparation of the monthly account for further submission of the Monthly Account by 10th of the month to this office, but the instructions were not complied with by most of the Divisions.

Annexure-A-3(Copy of the circular)

4. Non-Remittance of the Departmental Receipts into Treasury.

As per Rule 2.4 of Punjab Financial Rules Volume-I, receipts collected by the Divisions should be remitted into treasury on the same day or latest by morning of the next day. The utilization or the retention of such receipts is strictly prohibited under the Punjab Treasury Rules. Such Receipts are reflected in the Form PWA-42-II (Receipt pending to be remitted into Treasury) and respective Form PWA-9 of the Monthly Account. It was, however, noticed that an amount of ₹21.89 Crore was outstanding to be remitted into treasury as on 31-03-2023 in various Divisions.

The State Government needs to issue strict instructions to all Divisions to clear all such outstanding balances immediately and ensure timely remittance in future.

Name of the Department	Departmental Receipts pending to be Remitted into Treasury (in ₹)	
	as on 31-03-2022	as on 31-03-2023
PWD B&R	4,38,31,284	6,97,96,410.
Panchayati Raj Department	52,95,360	55,96,624
Water Resources Department	2,59,85,616	5,54,88,226
Water Supply & Sanitation	5,70,43,042	8,80,42,797
Grand Total	13,21,55,302	21,89,24,057

The Department-wise and Division-wise outstanding remittance of Departmental Receipts for the year 20212-23 are detailed in **Annexure-A-4**.

Adverse/ Minus balances in the Form PWA-42-II (Receipt pending to be remitted into Treasury) of ₹3,607-/was also noticed to be outstanding that must be cleared through reconciliation, correct classification, or the transfer entry.

Name of the Department	Outstanding Adverse/ Minus balances of Receipt/ Remittance (in ₹)		
	as on 31-03-2022	as on 31-03-2023	
		Amount	Number of Divisions
PWD B&R	-5,00,822	0	0
Panchayati Raj Department		0	0
Water Resources Department	-1,65,82,902	-3,607	1
Water Supply & Sanitation	-8,39,663	0	0
Grand Total	-1,79,23,387	-3,607	1

The Department-wise and Division-wise outstanding Minus balances in the remittance of Departmental Receipts for year 2022-23are detailed in **Annexure-A-4**

5. Irregular Retention of the Receipts such as TDS Taxes/ Cesses and Bank Interest

Deductions of Income Tax, GST/VAT/Sales Tax, LabourCess, Cancer Cess, Cultural Cess were made from the bills of the contractors at a rate prescribed by the respective Govt./ Departments such as Income Tax Department, Excise and Taxation Department, Labour Department, Central Govt., or the State Govt. respectively from time to time. These deductions were required to be deposited with the respective Departments within the prescribed time limit, mandatorily. It was, however, noticed from the Monthly Accounts of the Divisions that in contravention of the rules, deductions made from the bills of contractors were irregularly retained and were not deposited with the departments concerned.

Such amounts along with Bank Interest are persistently reflected in the Form PWA-35-V (Misc. Deposits) under Head-8443 Civil Deposits.

Outstanding balances of Income Tax, GST/ VAT/ Sales Tax, LabourCess, Cancer Cess, Cultural Cess amounted to ₹ 19.38 Crore and refundable Bank Interest amounted to ₹ 50.955 Crores of the Public Works Departments.

The State Government needs to issue strict instructions to all the Divisions to clear all of such outstanding balances and to henceforth ensure timely remittances of Taxes/ Cesses/ Interest to the Departments concerned.

Name of Department	Receipts such as TDS Taxes/ Cesses and Bank Interest outstanding to be remitted into the respective Heads (as on 31-03-2023) (in ₹)						
	Income Tax	GST	Labour Cess	Cultural Cess	Cancer Cess	Sales Tax VAT	Bank Interest
PWD B&R	49,03,652	72,88,607	2,83,71,766	4,96,38,529	1,51,86,488	3,68,42,609	48,06,51,721
Panchayati Raj	9,61,272	13,52,553	4,80,445	4,231		1,90,860	1,03,75,794
Water Resources	3,20,604	36,17,485	11,01,921	39,90,070	2,12,434	8,95,857	80,71,677
Water Supply & Sanitation	88,21,624	15,44,804	1,50,45,191	1,33,063		1,29,42,026	64,14,497
Total	1,50,07,152	1,38,03,449	4,49,99,323	5,37,65,893	1,53,98,922	5,08,71,352	50,55,13,689
Grand Total (as on 31-03-2023) in ₹ 69,93,59,779/-							

The Department-wise and Division-wise such amounts for the year 2022-23 are detailed in **Annexure-A-5**

Further, Adverse/ Minus balances of ₹ 32.28 Lakh were reflected on account of Income Tax, GST/ VAT/ Sales Tax, Labour Cess, Cancer Cess and Cultural Cess in the Form PWA-35-V (Misc. Deposits) under Head-8443 Civil Deposits, that needs to be cleared/ recovered through Form PWA-32 (MPWA).

Adverse/ Minus balances of Receipts (TDS Taxes/ Cesses and Bank Interest) (as on 31-03-2023) (in ₹)						
Name of Department	Income Tax	GST	Labour Cess	Cultural Cess	Sales Tax /VAT	Total
PWD B&R	-2,80,038	-4,57,946	-22,448	-8,765	-594	-769791
Panchayati Raj	-22,868	-1	-	-	-	-22869
Water Resources	-3,92,581	-6,230	-34,715	-19,140	-8,63,615	1316281
Water Supply & Sanitation	-5,29,534	-5,58,800	-26,250	-23	-4,989	1119596
Total	-1225021	-1022977	-83413	-27928	-869198	-3228537
Grand Total (as on 31-03-2023) in ₹ 32,28,537/-						

The Department-wise and Division-wise, such amounts for the year 2022-23 are detailed in **Annexure-A-5a**

6. Parking of Funds outside Treasury in respect of PW Deposit.

The Schedule of Deposits i.e., Form PWA-35 submitted by the Divisions showed that many works included in the schedule were related to different Boards and Autonomous Bodies aided/ funded by the State Government. The Divisional Officers kept these funds in bank accounts in the name of the Executive Engineer concerned. As per Finance Department Government of Punjab letter No:15/147/80-FC IV [2]/11476 dated 01-12-1988, the funds available for deposit works are required to be kept by the Executive Engineers in Government Treasury in their deposit accounts maintained by the Treasury. Again, vide letter No. 8/1/2015-5 FB 1/468427/1 dated 23-04-2015 the Finance Department instructed the Divisions to keep

deposit funds in Treasury. In contravention to these instructions the Executive Engineers are still parking the funds outside Government Treasury. The Departments of the State Govt need to take effective steps for strict compliance of the instructions issued by the Finance Department.

As on 31-03-2023 an amount of ₹ 1311.70 Crore was maintained outside Treasury by various Divisions retained in the Banks.

Name of the Department	Amount lying in Bank Accounts (in ₹)	
	As on 31-03-2022	As on 31-03-2023
PWD B&R	6,18,43,98,937	5,80,38,39,831
Panchayati Raj Department	1,63,72,74,118	1,82,05,62,658
Water Resources Department	4,59,12,90,461	4,43,43,73,484
Water Supply & Sanitation	1,33,68,52,932	1,05,82,24,095
Grand Total	13,74,98,16,448	13,11,70,00,069

The Department-wise and Division-wise outstanding remittance of Departmental Receipts for the year 2022-23 are detailed in **Annexure-A-6**.

7. Excess of Deposit (Head 8443-108-PW Deposits) over Cash Balance (Head 8671-101-01-Cash balance)

A comparison of balances of the PW Departments under Head 8671-101-01-Cash balance (reflected in the Form PWA-42-Part-I) and Head 8443-108-PW Deposits (reflected in the Form PWA-35) showed that as on 31-03-2023, PW Deposits (₹ 1766.17crore) exceeded the Cash balance (₹ 1371.98 crore) by an amount of (₹ 394.21crore). Amounts booked to Suspense Heads such as Stock Account, Manufacture Account and PW Misc Advances (Pending Recoveries) are the primary reason for this excess.

State authorities need to make a comprehensive analysis of reasons of the excess. Departments need to issue instructions to Divisions concerned to identify reasons for the excess of Deposits over Cash balance and clear such excess balance, on priority.

There was also decrease of (-0.21%) (from ₹ 1374.58crore to ₹ 1371.96 crore) in the balances of the PW Departments under Head 8671-101-01-Cash balance (reflected in the Form PWA-42-Part-I) during the year 2022-23. The Department-wise totals of such amounts for the year 2022-23 are detailed below in the table-

Name of the Department	Closing balance of Cashbook(in ₹)		Balance under PW Deposits(in ₹)	
	as on 31-03-2022	as on 31-03-2023	as on 31-03-2022	as on 31-03-2023
PWD B&R	6,18,43,98,937	5,81,11,61,126	7,98,63,12,052	7,85,69,53,834
Panchayati Raj	1,63,72,74,118	1,79,49,76,629	1,70,83,12,051	1,89,39,63,711
Water Resources	4,59,12,90,461	5,10,14,10,277	4,88,19,29,979	5,49,86,33,779
Water Supply & Sanitation	1,33,68,52,932	1,01,21,24,742	2,68,40,01,773	2,41,22,28,999
Grand Total	13,74,98,16,448	13,71,96,72,774	17,26,05,55,855	17,66,17,80,323

The Department-wise and Division-wise such amounts for the year 2022-23 are detailed in **Annexure-A-6 a**

8. Public Works Deposits Head 8443–Civil Deposits

(i) Non-Remittance of amounts that are more than 3 Years Old (i.e. Lapsed Deposit) into the respective Receipt Head of the Govt.

As per Rule, deposits are not to be kept outstanding as a liability for an indefinite period. As per rule 380(1) of Punjab Treasury Rule and Rule 15.4.1 of PW Account Code, the deposit balances unclaimed for three or more years are required to be lapsed and credited to revenue. The amount concerned is also required to be immediately remitted into the Treasury. These provisions were not being adhered to by the Divisions concerned. It has been observed that amount of ₹ 97.96 Lac classified as Cash Deposits of Subordinates in Form PWA-35-Part-I of Schedule of PW Deposits, ₹ 207.16 Crores in Form PWA-35-Part-II Cash Deposit of Contractors, were persistently carried forward rather than remitting the amounts that were more than 3 Years Old (i.e. Lapsed Deposit) into respective Receipt Head of the Govt.

Deposits Not Lapsed (unclaimed exceeding 3 years) as on 31-03-2023 Reflected in Form PWA-35 (Schedule of Deposits) (Amounts in ₹)			
Sr No.	Name of Department	Form PWA-35 (Schedule of Deposits)	
		Part-I	Part-II
		Cash deposits of subordinates	Cash deposits of contractors as security
1	B&R PWD	342346	1376007394
2	Panchayati Raj	25500	51240391
3	Water Resources	1465236	291834585
4	Water Supply & Sanitation	7962959	355039238
Total		97,96,041	207,41,21,608

Department/ Division-wise such amounts for year 2022-23 are detailed in **Annexure-A-7**

(ii) Adverse/ Minus balance in the Form PW Deposits

The expenditure more than available funds and expenditures without budget/ allotment were reflected as Adverse/ Minus balance in Schedule of PW Deposits Part-III Deposits for Works and in the Form/ Schedule of Deposit for Works. Instead of booking such excess expenditures, these expenditures should have been booked either as recoverable amounts from the concerned and transferring to the Schedule of PW Misc. Advances (Form PWA-32 Part-II Excess Expenditure on Works than Deposits) or cleared through regularization by the Departmental Competent Authorities. As on 31-03-2023, there was consolidated Adverse/ Minus balance of ₹ 93.13lakh in Part-III of Form PWA-35 of 4 Divisions.

Sr No	Name of the Division	Gross Minus balance in PW Deposits	Class-wise Minus Balance in PW Deposits	Remarks
1	Provincial Division, Ferozepur	0	-5,526	Deposit Works
2	Panchayati Raj Division, Kapurthala	0	-1	Deposit Works
3	Panchayati Raj Division, Bathinda	0	-4,543	Deposit Works
4	Bathinda Canal Division, Bathinda	0	-93,03,553	Misc Deposits
Total		0	-93,13,623	

9. Pendency of Clearance of Expenditures of the closed works

The balance under 8443 PW Civil Deposits (Class-III; Deposit for Works) depicted in Form PWA-33 includes closing balances of Completed Works. Such amounts were noticed to be persistently carried over rather than clearance through submission of the Account Closure Certificate (ACC), Project Completion Report (PCR), or Utilization Certificate (UC). As on 31-03-2023, the total balance on works in Form PWA-33-Part-I was ₹ 17,585.54 Crore. The Credit balances of closed Works should either be refunded to the funding agency or should be Lapsed as unclaimed and transferred to the Receipt Head of the State Govt. However, huge amounts had accumulated over the years.

Name of the Department	Amount of Expenditure on Works in Form PWA-33-Part-I pending to be cleared (in ₹)	
	as on 31-03-2022	as on 31-03-2023
PWD B&R	10,988,50,56,320	1,20,50,79,74,224
Panchayati Raj Department	1,055,41,29,474	10,98,90,31,555
Water Resources Department	1,488,35,16,372	20,42,01,29,755
Water Supply & Sanitation	2,334,05,78,747	23,93,82,84,709
Grand Total	15,866,32,80,913	1,75,85,54,20,243

The Department-wise and Division-wise such amounts for the year 2022-23 are detailed in **Annexure-A-8**

Further, generally the amounts of the Deposits and the Expenditures on the closed works are persistently carried over, from year to year and reflected in the Form PWA-33-Part-II (Schedule of Account of Deposit Works not affected during the month). The Credit balance thereof should either be refunded to the funding agency or should be transferred to the Receipt Head of the State Govt. However, huge amounts had been carried over. As on 31-03-2023, Deposits of ₹1,06,71.24 Crore against Expenditure of ₹1,03,50.70 Crore, with the Net Credit/ Excess balance of ₹320.53 Crore was reflected in the Form PWA-33 Part-II, which should ideally be refunded to the funding agencies or remitted in to the Receipt Heads of the State Govt.

Name of the Department	Amount of Expenditure on Works in the Form PWA-33-Part-II pending to be cleared (as on 31-03-2023) (in ₹)		
	Deposits	Expenditure	Savings
PWD B&R	78797307049	77156615221	1640691827
Panchayati Raj Department	7987334896	7338360311	648974585
Water Resources Department	3157180984	2794228324	362952660
Water Supply & Sanitation	16770611790	16217833200	552778590
Grand Total	1,06,71,24,34,719	1,03,50,70,37,056	3205397663

Department & Division-wise such amounts for year 2022-23 are detailed in **Annexure-A-8**

10. Public Works Miscellaneous Advances (MPWA).

The recoverable amounts are reflected in the Form PWA-32 (Misc. Advance) of the PW Monthly Account. However, complete particulars/ details (such as Months, Particulars and

Description) about all the recoverable amounts remained persistently pending to be entered in Schedule of PW Misc. Advance in Divisions. As on 31-03-2023, no details, except the total or incomplete details were entered in the Form PWA-32 (Misc. Advance) of the PW Monthly Accounts of various Divisions.

As per rules, items in Misc Public Works Advances (MPWA) are required to be cleared either by actual recovery or by transfer/ adjustment, under proper sanction of competent authority. Irrecoverable Items and balances should be cleared/ written off by the Competent Authority. Non-adjustment of these balances in time, results in Works Accounts remaining under-charged or the dues becoming irrecoverable and there is consequent loss to Govt. However, review of Schedules of Miscellaneous Public Works Advances revealed that huge amounts were outstanding in contravention of rules.

Name of the Department	Recoverable Balance under Public Works Misc. Advance (MPWA) (reflected in the Form PWA-32) (in ₹)	
	As on 31-03-2022	As on 31-03-2023
PWD B&R	26,17,92,263	523016826
Panchayati Raj Department	6,92,648	970885967
Water Resources Department	58,36,78,779	1542181738
Water Supply & Sanitation	1,71,23,66,593	3467883129
Grand Total	2,55,85,30,283	6,50,39,67,659

Department & Division-wise such amounts for year 2022-23 are detailed in **Annexure-A-9**

11. Non-Closure of Manufacture Account

The amounts of the Manufacture Account are reflected in the Form PWA-28 that is Part-I of Stock Account Form PWA-29 of PW Monthly Account. The cost of operation of vehicle and value of work generated (Manufacture amount) is calculated in Suspense Head/ Manufacture Account and expenditure is ultimately booked as per provision of estimate to the concerned work. All Manufacture Accounts should be closed at end of year, so that no unadjusted amount is carried over to next year. However, in contravention of rules balance amount of ₹ 245.17 Crore remained outstanding as on 31-03-2023, in Manufacture Account. Moreover, item-wise details of the operation of vehicles/ machines have not been entered in the Form PWA-28 in any of the Division.

Name of the Department	Balance of Manufacture Account (Form PWA-29) (in ₹)	
	as on 31-03-2022	as on 31-03-2023
PWD B&R	38,51,57,043	363057657
Panchayati Raj Department	32,95,811	615857547
Water Resources Department	9,61,19,101	703775876
Water Supply & Sanitation	6,79,00,740	769079751
Grand Total	55,24,72,695	2,45,17,70,831

The Department & Division-wise amounts for year 2022-23 are detailed in **Annexure-A-9**

12. Stock Account & Reserve Stock Limits

The Competent Authority of the Department prescribes the Reserve Stock Limit for each of the Division for stocking the material for eventual use in the works with a view to check overstocking. The amounts of the Stock Account are reflected in the Form Stock Account Form PWA-29. However, none of the Division has mentioned the Sanctioned Reserve Stock Limits in the Schedule. Such amounts were persistently carried over to next years and the Adjustment/clearance of outstanding balance under “Stock” remained pending to be carried out. Further, the balances of the Stock Accounts are being carried over from year to year.

Balance of Stock Account (reflected in Form PWA-29) (in ₹)		
Name of the Department	as on 31-03-2022	as on 31-03-2023
PWD B&R	44,62,19,764	482144804
Panchayati Raj Department	53,29,908	839905487
Water Resources Department	18,76,31,934	1024606306
Water Supply & Sanitation	15,04,87,656	1202687387
Grand Total	78,96,69,262	354,93,43,984

The Department & Division-wise amounts for year 2022-23 are detailed in **Annexure-A-9**

Adverse/ Minus balances in the Schedule of Stock Account were also observed. Adverse/ Minus balance is the Profit on account of Storage Charges or the Sale of Stock that should be instantly cleared by transfer to the form PWA-9. However, Minus/ adverse balances of many of the Divisions were pending to be cleared. As on 31-03-2023, Net Adverse/ Minus balance of ₹1.92 Crore in the Stock Account (Form PWA-29) and Adverse/ Minus balance of ₹ 03.68 Crore as specific amounts in different parts of the Stock Account of was reflected in 11 Divisions.

Name of the Department	Adverse/ Minus Balance (Profit) in PWA29 pending to be Cleared/ transferred to Form PWA-9(in ₹)			
	Stock A/c	subhead of Stock A/c	Stock A/c	subhead of Stock A/c
	as on 31-03-2022		as on 31-03-2023	
PWD B&R	-3,82,26,337	-12,76,60,784	0	-49,11,655
Panchayati Raj	-2,31,56,050	-2,52,09,432	0	-300
Water Resources	-2,07,43,156	-2,52,22,287	-32,78,386	-2,11,211
Water Supply & Sanitation	-5,30,18,538	-10,22,63,474	-1,59,37,878	-3,17,40,209
Grand Total	-3,68,63,675	-28,03,55,977	-1,92,16,264	-3,68,63,675

The Department-wise and Division-wise such amounts for the year 2022-23 are detailed in **Annexure-A-10**

13. Non-Submission of the Action Taken Reports on the Annual Review.

- a. The Annual Review Report on the working of Public Works Departments is prepared and sent to the State Government and respective authorities with a view to improve working of Divisions. It is expected that the concerned authorities will submit Action Taken Report with compliances to the instructions issued by the office of the PAG/ AG Office, from time to time. However, authorities did not submit any of such reports. Non-

Submission of the Action Taken Report defeats the very purpose of submission of the Annual Review Report.

- b. Deficiencies/ observations on the Monthly Accounts mentioning the persistent irregularities/ shortcomings were regularly intimated to the concerned Divisions and the Departments, however, the instructions/ advice/ guidance were not complied with in most of the cases.
- c. Special letters (under-mentioned) to all the the Executive Engineers, concerned Superintending Engineers and the DA/ DAO-II/ DAO-I/ Sr.DAOs regarding the Observations on the Public Works Monthly Accounts during the year 2020-21 (upto 03-2021), the year 2021-22 (upto 09-2021) and the year 2021-22 (upto 12-2021) and the year 2022-23 (upto 12-2022) were also written for taking corrective measures and submission of the detailed report on mentioned points & updating of figures.
1. No.:Works A/c-II/ MA-Misc. /2021-22/ 137-138 Dated 14-10-2021 (Data upto 03-2021)
 2. No.:Works A/c-II/ MA-Misc./ 2021-22/ 147-148 Dated 10-11-2021 (Data upto 09-2021)
 3. No.:Works A/c-II/ MA-Misc./ 2021-22/ 158-159 Dated 29-11-2021 (Data upto 09-2021)
 4. No.:Works A/c-II/ MA-Misc./ 2021-22/ 531-534 Dated 24-01-2022 (Data upto 12-2021)
 5. No.:Works A/c-II/ MA-Misc./ 2021-22/ 221-23 Dated 22-03-2022 (Data upto 12-2021)
 6. No.:Works A/c-II/ MA-Misc./ 2021-22/ 235-237 Dated 26-12-2022(Data upto 03-2022)
 7. No.:Works A/c-I/ MA-ad.bal../ 2022-23/486-488 Dated 22-03-2023 (Data upto 12-2022)
- The copy of all of above 6 letters are attached in the **Annexure-A-11 (i to vii)**


**Deputy Accountant General
(Accounts & VLC)**

Part-B Irregularities Noticed During Audit of Public Works Divisions by Office of the Accountant General (Audit) Punjab

Part-B-1 PWD B&R (Building and Roads)

The result of Audit for the year 2021-22 revealed that maintenance of initial records of accounts and functioning of the Building and Roads wing of Public Works Department (B&R) was not satisfactory and irregularities continued to persist despite having been pointed out in the Inspection Reports during the Local /Audit conducted by this office and the irregularities noticed during the Audit by Audit Parties during the the financial year 2022-23 are given below.

Para 1: Un-gainful expenditure -Rs.526.04 lakh

Government of Punjab, Department of Medical Research and education (DRME) decided to construct Dr. B.R. Ambedkar medical college and hospital (College) in the year 2019 at Jujhar Nagar, Mohali. The administrative approval for appointment of consultant for planning and designing of the medical college, construction of boundary wall and construction of approach road was granted by the Department at the cost of Rs 195.94 lakh (August 2021) for Rs.188.07 lakh (March 2021) and Rs.985.96 lakh (August 2021) respectively.

Scrutiny of records of Executive Engineer revealed that all these three works were allotted to three contractors (approach road work: M/s Rajindra Infra. Pvt. Ltd., Boundary wall work: M/s Krishna Kumar, Bathinda, Consultant for project: M/s Muralage, Ghaziabad) between November 2020 and December 2021 at the cumulative cost of Rs.1323.03 lakh and was to be completed within six months from the date of allotment. The last payments of these works were made to the contractors in March 2022 with a cumulative expenditure of Rs 526.04 lakh (approach road work-4th Running Bill -Rs.374.21 lakh; boundary wall work - 7th Running Bill - Rs.118.54 lakh and Consultancy of project - Rs.33.29 lakh).

After execution of above works at the cost of Rs.526.04 lakh, the GOP decided to build new Medical College at Knowledge city, Biotechnology Park, Sector 81, Mohali on the basis of various different parameters.

Due to the lack of appropriate mechanism to choose the site for the project of this magnitude, the department spent an amount of Rs.526.04 lakh without any requirement.

Had the department not shown undue haste in choosing the site and spending government money on the works of consultancy, approach road and boundary wall, it could have saved public money of Rs.526.04 lakh on the unnecessary works which were partly executed by the contractors.

Para 2: Change in scope of work after allotment of work-Rs.877.56 lakh

Scrutiny of the records of the Provincial Division, PWD B&R, Mohali revealed that works of Special repair Programme (pre-mature damaged roads) for the year 2021-22 in MC Kharar Assembly (Group 1,2&3) and Shri Chamkaur Sahib MC, Rupnagar were allotted at the cost of Rs. 888.54 lakh between September 2021 and January 2022 to M/s AK builders, M/s Bindra Developers Pvt. Ltd and M/s Balwinder Singh Dhanoa with a timeline of six months for completion of work.

It was seen that during the execution of these works, new tenders were invited for works of widening and strengthening of new roads by the division. But the contractors approached the divisional authorities with the plea that the parts of the newly tendered works were either already allotted to him or were in the vicinity of the already allotted works and offered to execute these works also at previous allotted rates as per the Annexure A.

The works were sanctioned to these contractors by the competent authorities on the above stated requests without going for the competitive bidding at the enhanced cost of Rs.1766.10 lakh (by an amount of Rs.877.56 lakh). The increased scope of work was allotted to the same contractors without inviting fresh bids which was contrary to the SBD and government instructions of inviting tenders for different works for competitive bidding.

Para 3: Delay in finalization of the work leading to cost escalation- Rs.494.76 lakh

Scrutiny of the records of the Provincial Division, PWD (B&R) SAS Nagar revealed that the work of construction of Punjab Biotechnology Incubator (PBTI) at Knowledge City, Sector 81, Mohali, was decided to be built by the Government of Punjab. The construction work was to be executed by the Provincial Division, SAS Nagar.

The detailed estimates were submitted to Technical Advisor to CM and were approved on 31.12.2015 for Rs.2183.01 lakh with the observations that the drawings were to be got checked from the O/o Chief Architect, Punjab. The administrative approval for an amount of Rs.2183.01 lakh vide letter no 1371 dated 27.01.2016 was issued by PBTI.

The division sent detailed DNIT to the PBTI for approval on 03.02.2016 and the consent of the same was received on 15.02.2016. Further, the building plan of the project was approved on 19.08.2016. However, no action seems to be taken for invitation of tenders and allotment of the work. But on 27.01.2017, PBTI made request to the division to build ground floor and basement first for shifting its lab operations. Then PBTI decided to build an extended basement at an additional cost of Rs. 300.00 lakh and issued revised administrative approval of Rs. 2483.01 lakh on 08.06.2017.

PBTI again reiterated that the building shall be built in a phased manner and in the first phase, two floors with basement would be built at the estimated cost of Rs. 1400 lakh and stated that funds shall be released after approval of the first phase of the project. The Executive Engineer made repeated requests for release of funds, but no funds were released despite the issuance of administrative approval in 01/2016 and vetting by Technical Advisor to CM in 12/2015.

Secretary, Department requested Chief Engineer PWD (B&R) vide letter no 445-55 dated 15.06.2019 to prepare fresh estimates of the project as the estimates under consideration were three years old. In pursuance of the said meeting, revised estimates of Rs.3091.68 lakh (including cost of HVAC system of Rs. 250.74 lakh which was to be executed by inviting separate tenders) was approved by the PBTI along with the issue of revised administrative approval. The revised DNIT of the project was approved by the Chief Engineer (Works) vide letter no 1479 dated 18.12.2019 for an amount of Rs. 2677.86 lakh and tenders were invited vide notice no 19 dated 16.12.2019. The work was allotted to contractor i.e., M/s Prakash Chand Goyal on 19.02.2020 for Rs.2677.86 lakh with stipulated date of completion on 18.10.2021.

It was seen that the 74 percent of the work had been completed as on date despite the lapse of about 12 months from the stipulated date of completion and an expenditure of Rs.2230.91 lakh (civil works: Rs.1826.74 lakh, Electrical works: Rs.340.43 lakh and Public Health works: Rs.87.19 lakh.).

Scrutiny of the 17th Running bill paid to contractor revealed that in many items, the work executed had exceeded the estimated quantities approved by competent authorities. So, the possibility of further cost escalation of the project cannot be ruled out.

It was pertinent to note that the client department first approved the project at the administrative cost of Rs.2183.01 lakh in 01/2016, but due to its failure to finalize the project and provide funds to the executing division, the work was not started till 02/2020 i.e. lapse of about 49 months (19.02.2020 - 27.01.2016) and resulted into cost escalation of Rs.494.76 lakh due to the rise in the cost of material of the project (Rs.2677.86-2183.01 lakh) from original administrative approval.

Para 4: Re-allotment of work at the avoidable enhanced cost- Rs.86.00 lakh

The work of Periodical Repair of circular road Nabha to Nabha Bir Dosanjh Road L-2.84 Km (MDR – 32 and ODR – 59) including maintenance was allotted to M/s B.S. Builders vide letter no. 1186 dated 07.01.2020 for Rs.184 lakh on 07.01.2020 for a period of 6 months.

Scrutiny of the records of Executive Engineer, Construction Division, Nabha revealed that when the contractor started the work on the site, the MC, Nabha vide letter no. 446 MD dated 25.02.2020 stopped the work for at least three months on the ground that it had to lay sewer pipes on the road and for this purpose the road was to be dismantled. The Superintending Engineer asked (15.06.2020) the Executive Engineer to intimate the present position of the site as the period of three month had elapsed and neither the MC submitted the approval of road cut file nor the process of laying of pipeline on the site was processed.

The Superintending Engineer requested the Chief Engineer (S) Patiala (10/2020) that due to non laying of pipeline by the MC, Nabha the work was not started, and agency was not willing to start the work and requested to terminate the agreement. Further, the MC Nabha vide letter dated 28.12.2020 intimated Executive Engineer that the work of laying the sewer pipe on the road was not finalized by the Chief Engineer (Local Government) Punjab and decided to lay the sewer pipe over the berms of the roadside. The EE, MC Nabha did not obtain NOC from the department before commencement of work on the road. In this connection EE asked the MC Nabha to submit the site plan.

The Department re-allotted the above work to M/s Shree Krishana Construction Co. at the cost of Rs. 270.00 lakh after its termination on 30.10.2020. The undue haste of the department in cancelling the contract and its re-allotment at the higher rates had led to the avoidable cost of Rs.86.00 lakh.

Para 5: Incomplete Work - Rs.139.37 lakh

The work of operation and maintenance of the Gobindgarh--Nabha-Bhawanigarh toll road was awarded to M/s TCIL on BOT basis on 03.03.2006 and subsequently concession agreement was signed on 08.05.2006 at the cost of Rs. 7683 lakhs. The agreement was to expire on 19.11.2023.

As per the agreement, the concessionaire was required to lay two renewal coats on the toll road of 55.11 kms in the whole period of 15 years along with other obligations. It was seen that due to certain issues, namely closure of toll plazas due to prolonged kisan movement and covid restrictions, it failed in its obligation of laying second and last renewal coat on the toll road.

Due to the bad condition of the road, the department decided to undertake work of heavy patch on the toll road and funds for the same were supplied by the Panjab Mandi Board (PMB). The administrative approval of the work was granted on 10.12.2021 for Rs. 202.55 lakh while DNIT of the work was already approved on 10.12.2021 for Rs. 201.06 lakh.

Scrutiny of records of Executive Engineer revealed that the work of patch work was allotted to M/s Shree Krishna Construction co., Bhatinda on 24.12.21 for Rs. 163.33 lakh with due date of completion as on 23.06.2022.

It was seen that the contractor failed to complete the work on time and due to non-completion of patch work, the road was not in motorable condition. The authorities wrote to the contractor vide letter no 1530 dated 02.03.2022 and asked him to expedite the pace of the work and imposed liquidated damages of Rs.1.00 lakhs. But the work was not completed by the contractor and patchwork, which is of a temporary nature, was delayed.

However, payment of Rs.139.37 lakhs i.e 85 percent of the total cost of the work was made to the contractor vide 3rd running bill in 09/2022 and the divisional authorities wrote to contractor on 12.09.22 that there was change in scope of the work and asked him to execute this increase in the work at the allotted rates, but contractor declined. Then, the division was asked to prepare an estimate of Rs. 38.02 lakh for the additional work which was saved by allotting work at Rs. 163.32 lakh against the administrative approval of Rs.202.56 lakh for approval of the higher authorities.

In this regard, it was observed that the road was due for second renewal coat for its proper and smooth road worthiness and instead of making efforts for the same, the patch work was allotted which was also lying incomplete after the lapse of more than six months from the due date of completion. In fact, the divisional authorities are enhancing the scope of the work in this patch work. Currently, the work has not been in progress and thus the expenditure incurred on the patch work of Rs.139.37 lakh has become infructuous.

Para 6: Creation of liability due to execution of works without ensuring availability of funds

Para 2.89 of PWD Code provides that no work shall be commenced unless a properly detailed design and estimate have been sanctioned; allotment of funds made, and orders for its commencement issued by the competent authority. Further as per Para 8 of Orders of Government of Punjab, Department of Public Works No. 11/170/2016-4B&R3/836489/1 dated 8.9.2016, no deposit work to be undertaken without depositing the 25 percent funds by the client organization.

Test check of records of Executive Engineer, Construction Division No.1, Mohali noticed that the following works amounting to Rs. 1496.81 lakh were allotted and executed ranging between 5 percent to 27 percent by the department without ensuring the availability of the funds and later on cancellation of the Administrative Approval by the Client department. Thus, creating a liability of Rs.197.682 lakh towards making payments to the contractor for the work

executed. Administrative approval for following three works was granted (10/2021) by Under Secretary, Technical Education, Punjab:

(Rs. In lakh)

S.No	District	Block	Location	Work to be executed	Amount as per detailed estimates
1.	SAS Nagar	Kharar	Tripari	Auditorium (Indoor Sports Hall)	988.67
2.	SAS Nagar	Kharar	Tripari	Sports Stadium (Football Field)	277.53
3.	Ropar	Morinda	Rasool Pur	Sports Stadium (Sports Infrastructure)	230.61

- I. Scrutiny of records relating to work at Sr. No. 1 revealed that DNIT for the same was approved (10/2021) for Rs.894.40 lakh. After finalizing the tender process, work was allotted to M/s A.G. Construction Co. for Rs.811.22 lakh (less 9.30%) with a time limit of 9 months for its completion. During work under progress, administrative approval was withdrawn (06/2022) by the Department of Technical Education and Industrial Training, Punjab and keeping in view the same, EE, Const. Div I, Mohali also issued instructions (06/2022) to the contractor to stop the work with immediate effect and to submit final measurements of work done up to date along with final bill of work done. As per committee constituted (08/2022) the claim of measurements taken and final bill for Rs.142.332 lakh submitted by the contractor was approved.
 - II. Further, scrutiny of records relating to work at Sr. No. 2 noticed that against the above cited administrative approval, DNIT for Rs.201.209 lakh was approved (10/2021). After completing the tender process, work was allotted to M/s Ved Kumar Sharma, Inside Bansi Gate (-5.37%) with the completion timeline of 4 months. During work under progress, administrative approval was withdrawn (06/2022) by Department of Technical Education and Industrial Training, Govt. of Punjab and keeping in view the same, EE, Const. Div I, Mohali also issued instructions (06/2022) to the contractor to stop the work with immediate effect and to submit final measurements of work done up to date along with final bill for work done. Committee constituted submitted its report (08/2022) verifying claim of Rs.44.96 lakh submitted by the contractor.
 - III. For work at Sr. No. 3, DNIT for Rs.190.706 lakh was approved (10/2021) and after finalizing the tender process, work was allotted to M/s Rudraksh Construction, Patiala for Rs.174.171 lakh (below 8.67%) with the completion time of four months. During work under progress, administrative approval was withdrawn (06/2022) by Department of Technical Education and Industrial Training, Punjab and taking cognizance of orders, auditee unit issued orders to contractor to stop the work with immediate effect and to submit final measurements of work done up to date along with final bill for work done. Committee constituted submitted its report (08/2022) verifying claim for Rs. 10.39 lakh submitted by the contractor.
- Thus, allotment of works and its execution without ensuring availability of funds in contravention to the rules stated above, and subsequent cancellation of the administrative approval by the client department had not only resulted into wasteful expenditure on works, time and resources of the department but had also resulted into creation of liability of Rs.197.682 lakh.

Para 7: Irregular enhancement of work -Rs.118.34 lakh

Scrutiny of records of Executive Engineer relating to work “H/L Bridges over Siswan Nadi X-ingSohali to Nanglian revealed that administrative approval for the work under the Head 21:5054:03: 337:51:53 Major Works AD was granted for Rs.550.00 lakh vide Secretary Govt. of Punjab (06/2018). DNIT was approved (12/2018) by Chief Engineer (South), PWD, B&R, Patiala for Rs.602.15 lakh with the time limit of nine months for completion of work. After completing the tendering process, work was allotted to M/s V. K. Rai Engineers & Contractors at a lump sum cost of Rs.5,97,55,100 lakh with the condition to restrict the work so that expenditure did not exceed Rs. 550.00 lakh administrative approval.

It was further noticed that due to change in the scope of work/design, the enhanced financial approval (01/2022) from Rs.550 lakh to Rs.604.14 lakh (enhancement of amount Rs.54.14 lakh) was granted and further technical sanction to the same amount as detailed under was also granted (06/2022).

Work Value	5,97,55,100.00
Survey works	6,01,943.00
Advertisement bills	11,180.00
Contingencies	46,340.00
Total=	6,04,14,563.00 (say 604.14 lacs)

It was noticed that due to ill planning, DNIT increased from administrative approval and work was also allotted at the amount higher than administrative approval at the first instance to the contractor but later on revised stating the same enhanced scope of work.

2. The work “Morinda Ropar Road to KakraliBabnara with KakraliPhirni” was administratively approved (03/2020) for Rs.120.417 lakh and technically approved (04/2021) for Rs. 121.879 lakh. After completing the tendering process, the work was allotted (06/2021) to M/s A.K. Sood Engineers & Contractor, Panchkula below 1.20% DNIT. It was further noticed that after getting consent from the contractor, additional scope of work “Widening & Stg of Morinda Ropar Road to Kakrali” length 2.00 Km was allotted to same contractor (01/22) for Rs.6419847 in contravention to above cited provisions.

Irregular enhancement of work in both the cases post tendering amounting to Rs.118.34 lakh was not justified as the huge change in scope of work after tender was in contravention to the rules cited above.

Para 8: Unfruitful expenditure due to incomplete work- Rs. 4.95 crore

The work Construction of H/L bridge 120.84 m long over east bein crossing Lohian to Jakhopur road in KM 4 including its approach service road was allotted to M/s Gazi Builders on 17.07.2018 for Rs. 5.49 crore with the limit of 9 months i.e 16.04.2019.

Scrutiny of records of Executive Engineer revealed that the department did not obtain prior NOC from the Irrigation Department, Drainage circle, Jalandhar to clear electric lines whereas it was in knowledge of the department during vetting of the estimate. Irrigation Department vide letter No. 22/1/W dated 16.11.2020 instructed to stop the work as NOC was not issued. The department categorically stated that work should be stopped immediately. Further physical and financial progress depict that 3% progress has been made in the above work in the

last year. The construction of bridge was over the East Bein crossing Lohian to Jakhupur road in which prior approval from the drainage division required. Due to non obtaining the same, the work of the construction of bridge remain standstill for a long time. Further, it was also noticed that the division also required NOC from the forest department for diversion of land for its approach road and service road also. As a result, the work construction of bridge as well as work of the approach roads and service roads remain incomplete till the date of audit even after lapse of more than 3 years from its due date of completion. However, as per the progress report, 97 percent of the work has been completed but the photographs of the bridge show that work relating to construction of approach road, service roads, culverts etc. is still pending. Due to non-completion of work, the bridge could not be used for traffic desiring the intended benefits to the beneficiaries despite incurring expenditure of Rs. 4.95 crore so far.

Para 9(A): Enhancement of work post tendering and irregular payment of escalation on lump sum contracts

The work of Construction of High-Level Bridge 8 Span 24.00 Meter each effective over Chakki River crossing TalwaraJattan to Simbli Road including approaches in Distt. Pathankot was allotted to M/s Ganeshkartikey Construction Pvt. Limited at Rs. 20.34 crore. Scrutiny of works revealed that the work was allotted to the agency for Rs. 20.34 crore in December 2018. It was further observed that the scope of work was enhanced after allotment of the works as the Department decided to change the scope of pier well excavation, Abutment wells, Approach Road and cost of abounded pier well which resulted in enhancement in the cost of work by Rs. 1.04 crore. The payment of enhanced work has already been paid to the contractor.

Scrutiny of records of Executive Engineer revealed that though the work was allotted on lump sum basis yet a payment of Rs. 74,14,021 was paid to the agency on a/c of escalation vide 17th Running Bill in contravention of ibid provision. Nonadherence of Financial Rules had resulted in irregular payment of escalation amounting to Rs. 74.14 lakh.

Para 9(B): Irregular payment of escalation on lump sum contracts

Scrutiny of records of Executive Engineer revealed that the work Construction of 2- Lane ROB with footpath on both side and LHS in lieu of level crossing S-148 on Jalandhar Pathankot Railway Line was allotted to Deepak Builders Engineers India vide agreement no. 29 of 2019-20 at a cost of Rs. 4176.00 lakh on lump sum basis with scheduled period of completion of 18 months. Though the works were to be executed on lump sum basis, a price adjustment clause was included in DNITs and agreement, which states that contract price would be adjusted for increase or decrease in rates of bitumen, cement and Steel. It was further noticed that a price escalation of Rs. 57.57 lakh was paid within the stipulated period of completion of works. The payment made by the department was not in consonance with the provisions and spirit of PWD and DFR. Further it was noticed that cancer cess was not deducted from the Running Account bills.

Para-10: Infertuous expenditure

Ministry of Housing and Urban Affairs Government of India approved the proposal of GoP for Development of Sultanpur Lodhi in line with the principle of Smart Cities Mission with an estimated cost of Rs.271.11 crore and also released first instalment of Rs.27.11 crore.

(i) The DNIT of work widening and strengthening for 4-lane Dadwindi to Sultanpur Road (KODR-9) Km 0.00 km to 6.40 km was approved for Rs.21.60 crore (Rs.20.91 crore for maintenance plus Rs.0.70 for maintenance) was approved by Chief Engineer (Central) vide no.850 dated 24/03/2021.

Scrutiny of records of Executive Engineer revealed that the work was allotted to M/s Aggarwal Const. Co. for Rs.16.53 crore vide no.1905 dated 28/12/2021 (Agreement no.33/2021-22). The stipulated period of work was 18 months. It was noticed that for diversion of 5.63 ha of forest land, an amount of Rs.1.56 crore was transferred to the Forest Department. An expenditure of Rs.31.92 lakh (upto 1st running bill dated 11/11/2022) had been incurred so far and the work was still in progress.

Further, it was noticed that above work regarding strengthening/widening of this road was also taken in 2019 (Agreement no.121/2018-19) for Rs.15.32 crore). The work was allotted to M/s Bhushan Chhura & Co. vide no.2924 dated 03/12/2018. The stipulated period of completion was eight months. A copy of the estimate of work was not readily available. Total expenditure of Rs.151.80 lakh was incurred on said work.

(ii) The DNIT of work widening and strengthening of 4-lane Sultanpur Lodhi-FattuDhinga-Kapurthala road (MDR-049) km 17.00 to 34.00 km including maintenance for five years (one year defect liability period plus for years maintenance period was approved for Rs.61.33 crore Rs.59.43 crore maintenance cost plus Rs.1.90 crore maintenance cost) was approved by Chief Engineer (Central) vide no.849 dated 24/03/2021 The tender case in respect of M/s Rajindra Infrastructure (P) Ltd. was approved by Chief Engineer (24/12/2021). The work was allotted to M/s Rajinder Infrastructure (P) Ltd. for Rs.47.83 crore vide no.1944 dated 31/12/2021(Agreement no.37/2021-22).

Scrutiny of records revealed that Executive Engineer (EE) asked the agency (13/06/2022) that the progress of work was very slow. The agency (21/09/2022) asked the EE that cent percent clear site was not available as the work of shifting/removing of utilities was under process. Further, due to the ban on mining, we are constrained not to proceed with the balance works. EE again asked to agency (11/11/2022) regarding slow progress of work. For diversion of 15.48 ha of forest land an amount of Rs.3.94 crore was transferred to the Forest Department.

Total expenditure of Rs.2.60 crore upto 2nd running bill (dated 19/12/2022) was incurred so far and the work was still in progress.

In this work it was also noticed that the above work regarding strengthening/widening was also previously done vide allotment no.2924 dated 03/12/2018 (agreement no.124/2018-2019 for Rs 15.32 crore). The stipulated period of completion was eight months. A copy of the estimate of work was not readily available. Total expenditure of Rs.15.47 crore was incurred on this road.

Thus, it was noticed that work on both roads were performed in 2019 and again 4-laning work on the road was taken up in 2021-22 and an expenditure of Rs.2.92 crore (Rs.0.32 crore plus Rs.2.60 crore) crore was incurred so far which resulted into infructuous work on these roads. Further, it was also noticed that only a small portion of roads fall under the jurisdiction of M.C. Sultanpur, which was to be developed under the Smart Cities Mission.

Para 11: Undue favour to the agency by enhancing the agreement

The work Special Road of Hajipur Miani (Section Hajipur to Dasuya) HODR 19 under Head- 3054 was administratively approved vide no. 12/29/2019-5ES/1415362/1dated 08/02/2019 for Rs. 1116.98 lakh. The work was technically sanctioned by Chief Engineer vide no. 2140 dated 2706.2/019 for Rs. 1113.55 lakh.

Scrutiny of records of Executive Engineer revealed that the work was allotted to M/s Aggarwal Construction Co. for Rs. 785.87 lakh vide no. 958 dated 09/03/2019 with a stipulated period of nine months (i.e on08/12/2019). The division prepared a detailed estimate for the above work for Rs. 1105.93 lakh. However, after the tendering process, the division received bids from three contractors. Every contractor offered his bid at a considerable low price. L-1 quoted his price at 28.94 per cent below of the estimated price/DNIT which was Rs. 78587359 in fact, the division wrote a letter to the successful contractor to ask how he could afford to offer such low rates and stated that his bid seemed to be an unbalanced one. The contractor replied that since he had his own equipment and the necessary means to achieve the ends and he could easily afford to carry out work at 28.94 percent below the estimated cost without compromising the quality of work execution. Further, the agency assured us of submitting an additional bank guarantee in lieu of unbalanced items as per the terms of the bid documents. It was noticed that, in joint visit of the department and the agency on the site, due to bad condition of the road in some RD, it was decided to repair the road length i.e. 2705 meter by laying 150mm GSB and 150mm WMM and in 6845 meter road which was badly affected by the rain was also provisioned to repair with 150 mm thick WMM. In addition to above, in the total length of road, 65mm BM and 40 mm BC was also provisioned. Besides above, the department also changes the scope of 50mm DBM with 65 mm DBM and 30mm BC with 40mm respectively, which were reduced in the previous estimated due to paucity of funds. In this regard, due to change in scope and inclusion of items in the revised estimate the agreement was enhanced from Rs.785.87 lakh to Rs. 1102.52 lakh. The CE vide letter no. 1689 dated 22/05/2019 conveyed the approval for enhancement. The work was allotted to the same contractor for a stipulated period of time i.e.08.03.2020. The final payment of Rs.1059.89 lakh had already been made to the agency vide 13th final bill.

Besides the above, due to adoption of higher specification in respect of DBM & BC (as prescribed by the Director Lab, Patiala) an amount of Rs.1.75 crore was paid in excess to the Contractor.

Para 12: Escalation in cost due to non-availability of funds

The Administrative approval for work: “Construction of Shri Guru Ravidass Ji Memorial at Village Khuralgarh Tehsil Garhshankar, Distt Hoshiarpur” (Balance work) was accorded by the Department of Tourism and Cultural Affairs (Tourism Branch) for Rs. 8412.73 lakh and

DNIT for Rs.7894.00 lakh was approved by the Chief Engineer (North) Punjab, PWD (B&R) whereas technical sanction was still awaited. After tendering, work was allotted to M/s ASC Builders Pvt. Ltd, Bathinda for Rs.7325.87 lakh (-) 7.20% below approved DNIT with the time limit of 07 months vide letter No. 2240 dated 9.12.21.

It was further noticed that administrative approval for the main work was given to Rs. 10361 lakhs on 30.3.2016 and was allotted to the M/s ASC Builders on 10.06.2016 for Rs.8639.02 lakh (14.22% below DNIT of Rs.1007113586). The work was to be completed within fifteen (15) months i.e., by 09.09.2017.

Scrutiny of records of Executive Engineer revealed that work was delayed due to delay in release of funds by the client department resultantly cost of the project enhanced up to Rs. 127.69 crore which was more than actual allotment by Rs 41.30 crore based on details given by PWD. Meanwhile in between the contractor left the project after executing work of Rs.62.86 crore. As per revised estimate of work prepared by the PWD, the enhancement of Rs.10.48 crore was due to price adjustment of balance work, the detail is given below:

Item	Amount (Rs. Crore)
Increase due to price adjustment clause of agreement for cement and steel	1.06
Likely increase proposed due to price adjustment on balance work	1.50
Increase in cost of balance work worked out based on the request of agency and subsequent negotiations by PWD	7.92
Total	10.48

Further, it was noticed that the balanced work was allotted to the same contractor to whom the main work was allotted. The main work was rescinded by the Department of Tourism at the request of the contractor due to pendency of bills submitted for the work done by the contractor. Administrative approval of the balanced work was given, and work was re allotted to same contractor for Rs. 73.26 crore which included increase in scope of work, increase in quantities given in previous BOQ as well on account of escalation of cost of items of BOQ. The increase in escalation of cost amounting to Rs.10.48 crore due to the increase in cost of items could have been avoided if the payment was released by the client department on time.

It is also pertinent to mention that re-allotment of balance work was done in Rs.73.26 crore whereas as per estimate prepared by the PWD the balance work could be done in Rs. 41.30 crore. Thus, re-allotment was also on higher side by Rs. 32.26 crore (73.26-41.30).

Para 13(A): Wasteful expenditure of Rs.475.15 lakhs

The Cabinet of Ministers, GOP proposed an Industrial Park project of 955.67 acres in the Mattewala forests in Ludhiana district in July 2020. To provide connectivity to this area construction of seven-meter-widetwo-lane road of total length of six kilometers along Dhusi Bandh on the satluj river from toll Plaza GarhiSheru on the Ludhiana-Rahon Road was also proposed. This road construction was over the existing embankment of the Dhusi bandh on Satluj river which was the kucha path used by irrigation department for the purpose of inspection of this area. The funds for this project were being provided by the Punjab Urban development authority (PUDA).

The work was administratively approved for Rs.1788.51 lakh vide no 3369 dated 09.02.2021 which was revised to Rs.3761.67 lakh on 20.07.2021 by the PUDA authorities. The main reason for the revision in the amount, as per the DO letters dated 26.11.2020 and 25.03.2021 respectively issued by the Pr. Secretary, Housing and Urban Development, GOP, was that initially some parts of the work was to be executed by the irrigation/ drainage department which were later on decided to be executed by the PW department.

The DNIT of the work was approved by the CE(PR), Patiala vide no 3246 dated 11.11.2021 for Rs.3295.85 lakhs and the work was allotted to M/s JK Infocon ltd vide no 1237 dated 31.12.2021 with due date of completion as 30.09.2022 at Rs.2691.37 lakhs at rate 18.51 percent less than the approved DNIT rate of Rs.3295.85 lakhs. The site of the work had 5.40-hectare forests which were to be removed/ diverted for this road project along with some electric poles. The department was required to obtain NOCs from the forest department and PSPCL before allotment of the work which was not taken as on date.

Test check of the records of Executive Engineer, Provincial Division, PWD (B&R), Ludhiana revealed that the contractor took up the matter since the beginning of the work i.e., 18.01.22, 08.02.2022 and 04.04.022 regarding the encumbrances on the site of the work and requested to provide clear site. Then on 11.04.2022, the contractor intimated the department that soil work on the road length of 5 kms has been completed while work of GSB is under process so clear site be handed over so that work could be completed on the allotted time but same was not provided. Eventually on 17.06.2022, contractor took up the issue of compensating events as per contractual documents and demanded Rs.777.03 lakhs from the division on different grounds which was denied by the department on 24.06.2022. Then contractor sought time extension on the ground of non shifting of electric poles and removal of trees up to 30.04.2023. But no time extension was granted by the department.

At last, contractor submitted final account bill vide no. 0079 dated 30.11.2022 and stated that due to failure of the department to provide clear site, work could not be completed on time and since no time extension was provided by the department despite its request the contract has become at large and showed his inability to execute the work due to rise in cost of the material. It was requested to close the agreement as per condition no 56.2 of the contracts and make the final account payment.

In the said final account bill submitted by the contractor, work of different types amounting to Rs.483.28 lakh was executed by the contractor. Out of these, works of construction of the embankment of 68871 cum for an amount of Rs.221.27 lakh was executed further works of construction of Granular subbase and providing and laying of WMM for an amount of Rs.253.88 lakh was also executed.

Thus, due to the failure of the department to provide encumbrances free site to the contractor despite his repeated requests the agreement has been terminated/closed by the contractor. The works of GSB and WMM executed on the site for an amount of Rs.253.88 lakh had turned out to be wasteful expenditure as the department had not been able to remove these encumbrances despite lapse of about 12 months from the date of allotment of the work. Further, the possibility of turning embankment work of Rs.221.27 lakh as wasteful could not be ruled out.

Para 13(B): Undue favor to the contractor by payment of secured advances of Rs.332.50 lakh to the contractor for perishable items and Rs.112.50 lakhs for steel.

Test check of the records of the E.E, Provincial Division, Ludhiana, it was seen that the work of construction of seven-meter road on the Dhussi bandh along satluj river in industrial zone, Kum Kalan, Ludhiana was allotted to M/s JFK Info Ltd. on 31.12.2021 at the cost of Rs.2691.37 lakh with due date of completion as 30.09.2022.

It was seen that the contractor supplied materials namely Granular sub- base (GSB) of two kinds measuring 4915 and 7775 cum for Rs.49.15 lakhs & Rs.93.30 lakhs respectively, Wet mix macadam (WMM) measuring 10777.50 cum for Rs. 150.88 lakhs, 12 lakh bricks of Rs.6.60 lakhs, 4000 cum bajri valuing Rs. 48 lakhs and 3000 cum Coarse sand valuing Rs.36 lakhs and steel of different measures valuing Rs.150.00 lakhs on the site. The total cost of the material was Rs.593.34 lakhs. The contractor submitted the first running bill of that amount and secured advance for Rs.445.00 lakhs (@75 % of its cost) was paid vide voucher no.11 dated 17.03.2022.

Out of the secured advance of Rs.445.00 lakhs paid, Rs.332.50 lakhs were paid on account of perishable items namely GSB, WMM, bricks, crust bajri and coarse sand which were not admissible. It was further seen that on 17.06.2022, the contractor took up the issue of compensating events as per contractual documents and demanded Rs.777.03 lakhs from the division on different grounds. Then on 30.11.2022, the contractor sent the termination notice with final account bill vide which work of different types amounting to Rs.483.28 lakhs were executed by the contractor.

It was seen that some parts of GSB and WMM are also executed by the contractor. However as per the last account bill of the contractor items namely bricks, bajri, coarse sand and steel are seemingly not used in the work even after about more than nine months of the supply at the site which is quite isolated and prone to rain and water of the nearby Satluj river.

Test check of the vouchers and related records of the secured advance bill of the contractor revealed that no records relating to the placing of orders, receipt and use of materials in a form approved by the Engineer was made available for inspection to the audit .Further, Contractor has not submitted his monthly statement showing estimated value of the materials on site together with such documents as may be required by the Engineer for the purpose of valuation of the materials and providing evidence of ownership and payment for these materials. Besides, there were no records indicating that the perishable items mentioned above are properly stored and protected against damage or deterioration.

In view of their position the divisional authorities had provided undue benefit to the contractor on account of the supply of perishable items of Rs.332.50 lakhs. Further, payment of Rs.112.50 lakhs on account of steel which has been stated to be lying on the site for more than 12 months tantamount to the benefit to the contractor to that extent.

Para 13(C): Non providing of the encumbrances free site leading to possible liability Rs.598.08 lakh.

The work of construction of seven-meter-wide road along Dhussi bandh on satluj river for approach road to industrial zone near Kum Kalam Ludhiana was administratively approved for Rs.1768 lakhs. Initially some work was under the domain of Drainage department as per the

DO letter 26.11.2020 of Pr. Secretary, Housing and Urban development, the funding Department. Then as per the DO letter dated 25.03.2021, that work was required to be executed by the PWD so revised administrative approval of Rs.3761.67 lakhs was issued on 20.07.2021.

The work of the road involved major encumbrance namely diversion of forest land of 5.40 hectares and taking NOC from drainage department as the proposed road was along the Dhussi bandh on the Satluj river. These permissions were to be taken before the allotment of the work as per the general conditions of the contract for the execution of the work. The work of the road was allotted to M/s JK Infocon Ltd vide no. 1237 dated 31.12.2021 with due date of completion as 30.09.2022 at Rs.2691.37 lakhs at the rate less than 18.51 less than the approved DNIT rate of Rs.3295.85 lakh.

Test check of the records of EE, Provincial Division, Ludhiana, it was seen that the contractor took up the matter of encumbrances since the beginning of the work i.e., 18.01.22,08.02.2022 and 04.04.022 and raised issues namely non availability of encumbrance free site due to non-obtaining the forest clearance. However, the contractor executed some work for an amount of Rs.483.28 lakhs on the road but due to above mentioned issues submitted final account bill on 30.11. 2022.The contractor has abandoned the work and put a claim vide letter dated 30.11.2022 as compensation of Rs. 598.08 lacs @ Rs.299.04 lakh.

Thus, due to the non-providing of free site as per the contractual conditions the department has created litigation with possible liability of Rs.598.08 lakhs which needs justification.

Para 14: Violation of government instructions leading to use of poor quality of the steel of Rs.158.04 lakh

The Public works Minister, GoP in his note no. 698 dated 16.08.2018 observed that it was noticed that the steel produced by primary producers having integrated steel plants like TATA, SAIL, JIPL or RINL has not been used in the works executed in the department and directed that the instruction to use the steel produced by primary producers stated above be issued with further instructions to include this condition in the tender documents.

In pursuance of this direction, Additional Secretary, PWD(B&R), Punjab issued memo no. 08/125/2018-3ES/1311893 dated 05.09.2018 to all the Chief Engineers.

Test check of the records of the work of construction of top floor of existing multi-store car parking in DAC, Ludhiana, it was seen that the work was allotted to M/s Batra construction co, vide no 3696 dated 20.12.2021 for an amount of Rs. 426.85 lakhs.

Scrutiny of the DNIT and technical conditions of the contract has revealed that instead of the above stated directions of the government the divisional authorities incorporated the quality of steel to be used as of TOR steel/TMT steel Fe 500 ISI marked.

The contractor submitted a 6th running bill and an amount of Rs.353.18 lakhs on account of work done were paid. Scrutiny revealed that the steel of inferior quality in violation of the ibid directions of Rs.158.04 lakhs was consumed so far in the work. The divisional authorities were requested to supply the copies of invoices of the purchase of steel for this work with test reports of their quality, but these were not supplied to audit. However, it was seen that invoices for steel purchase amounting to Rs.39.49lakhs were found enclosed with the running bills. The scrutiny of

the invoices revealed that the make of the steel was of elegant and Shyam brand which is clear violation of the ibid instructions of GOP.

Thus, it was seen that the said directions of the government were not incorporated in the tender documents and from the scrutiny of the invoices found attached with the bills, it could be clearly apprehended that the quality of the steel used in this work is in violation of the directions aimed at ensuring good quality steel which is quite important component of the work. In view of this the quality of steel valuing Rs. 158.04 lacs were inadmissible in audit.

Para 15: Irregular payment to the contractor

The work, Special repair of Upgradation of Faridkot-Ferozepur Road km. 19.22-31.22 = 12.00 km (District Ferozepur) including maintenance of Road for 5 years (one year defect liability period plus four-year maintenance period under Head 5054 RB-10 was allotted to S.F. Constructions agreement No. 32 of 2020-21 for Rs. 767.82 lakh (Rs. 713.76 lakh as construction cost + Rs. 54.06 lakh for five years maintenance) for a stipulated period of six months to complete the work.

A test check of records it was noticed that in the estimate the department decided to raise two reaches i.e., RD from 22.170 to 22.620 and 28.910 to 29.930. In this regard, it was proposed to dismantle the crust upto 200mm and reuse it up to 60 per cent. Further, the provision of earthwork, new edging, proving, laying and spreading and compacting stone grade -1 GSB 100 mm, laying 75mm thick WBM Grade-1, II and III, first coat on the dismantled portion and construction of drain was made. Besides the above, the provision of 50 mm DBM and 30 mm BC was made for the whole road.

The estimate of the work was sent to Technical Advisor to the Government of Punjab (August 2019) and Technical Advisor vide his letter 1556 dated 21.08.2019 made some observations such as (i) issues relating to design life for bituminous overlay should be taken as five years as stage construction as per IRC 37-2018 Clause 4.3.2 (ii) to assess existing inventory of road furniture as per site requirement (iii) to avoid raising in populated/habituated areas (iv) to make provision of disposal of side drainage (v) flexible pavement and dismantling granular layers should be taken as per CST item accordingly (vi) to re-examine the earthwork (vii) estimate should be technically sanctioned by the competent authority & (viii) provision in the estimate should be confirmed after field check.

It was noticed that compliance to observation regarding site visit was made and certificate in this effect was incorporated in the estimate. As regards to the observation stated ibid (iii) the department certified that reconstruction reaches were badly damaged, and dismantling was not possible as above reaches were under water of above Abaddi's and credit of old material was not available in these reaches. Due to this reason dismantling has not been done at site. Further, it was noticed that as the work of dismantling of road from RD 22.170 to 22.620 and 28.910 to 29.930 was not executed, the provision of the following items of work were still kept and executed in the revised estimate:

Sr. No.	Name of item	Quantity	Rate (in Rs.)	Amount (in Rs.)
1.	Scarifying existing Bituminous surface to a depth of 50mm	10290	4.23	43526
2.	Providing and laying of Brick on end edging	2940	60.80	178752

	6.83 wide, 11.11 cm long and 22.86 cm high half brick deep etc.			
3..	Construction of GSB by providing graded material grading III	841.78	1432.97	1206245
4.	Providing laying, spreading and compacting stone aggregates of Grading I to WBM	771.75	1913.42	1476681
5.	Providing laying, spreading and compacting stone aggregates of Grading II to WBM	1543.50	2028.97	3131715
6.	Providing and laying surface dressing in single coate using crushed stone	10290	59.10	608139
7.	Construction of GSB by providing graded material grading III (Variation items)	187.22	1432.97	268280
	Other objected amount			Nil
1.	Irregular payment of Culture cess			661633
	Total			7574971

Para-16(A): Extra payment to the contractor on account of escalation

The work of Special Repair of Faridkot Ferozepur Road RD 0.95 to 19.22 = 18.27 Km (District Faridkot) including Maintenance of Road for five years (One year Defects liability period plus four-year Maintenance period) was administratively approved vide letter no. 12/183/2019-5IS-3 dated 07.10.2019. The work was allotted to the M/s S.F. Constructions Faridkot vide letter no. 7642-46 dated 17.04.2020 for Rs. 1061.82 lakh (Rs. 987.18 lakh for special repair and Rs. 74.66 lakh for maintenance) for a stipulated period of nine months.

Scrutiny of records revealed that the work exceedingly more than five crore was put on hold by the Government of Punjab, the same were allowed to start vide letter no. FD-FE-40BDGT/97/2020-2FE4 dated 05.11.2020. The Chief Engineer issued directions to department to obtain undertaking from the contractor to execute the work on the allotted rates without demanding any prolongation claim/escalation. But the agency refused to work on the allotted rate due to revision of the CSR. Finally, the Chief Engineer vide letter dated 15.01.2021 informed the Superintending Engineer that the date of start will be considered from the date of undertaking submitted by the agency and the bitumen price adjustment clause 44.1 will also be applicable from the date i.e., on submission of undertaking, besides above no escalation would be allowed to agency. The agency submitted the undertaking on 15.01.2021. The revised date of completion of work was 14.10.2021. In this regard, the revised basic rate of bitumen item was required to be prepared for the purpose of the bitumen price adjustment.

Due to non-revision of the basic rate and non-adherence of the direction issued by the CE dated 15.01.2021 and undue increase in cost of work due to delay in start of work resulted in the excess payment of escalation amounting to Rs. 105.58 lakh to the agency.

Para 16(B): Extra payment to the contractor on account of escalation

The work of Special Repair of JaituMallan Road RD 0.294 to 14.766 Km (District Faridkot) including Maintenance of Road for five years (One year Defects liability period plus four-year Maintenance period) was administratively approved vide letter no. 12/183/2019-5IS-3 dated 07.10.2019. The work was allotted to the M/s Yadav Builders vide letter no. 7641 dated

17.04.2020 for Rs. 804.88 lakh (Rs. 754.25 lakh for special repair and Rs. 50.62 lakh for maintenance) for a stipulated period of nine months.

Scrutiny of records revealed that the work exceeding more than five crore was put on hold by the Government of Punjab, the same were allowed to start vide letter no. FD-FE-40BDGT/97/2020-2FE4 dated 05.11.2020. The Chief Engineer issued directions to department to obtain undertaking from the contractor to execute the work on the allotted rates without demanding any prolongation claim/escalation. But the agency refused to work on the allotted rate due to revision of the CSR. Finally, the Chief Engineer vide letter dated 15.01.2021 informed the Superintending Engineer that the date of start will be considered from the date of undertaking submitted by the agency and the bitumen price adjustment clause 44.1 will also be applicable from the date i.e. on submission of undertaking, besides above no escalation would be allowed to agency. The agency submitted the undertaking on 21.01.2021. The revised date of completion of work was 14.10.2021 as decided by the department. In this regard, the revised basic rate of bitumen item was required to be prepared for the purpose of the bitumen price adjustment.

Due to non-revision of the basic rate and non-adherence of the direction issued by the CE dated 15.01.2021 and undue increase in cost of work due to delay in start of work resulted into the excess payment of escalation amounting to Rs. 49.18 lakh to the agency.

Part-B Other important irregularities

1 Time and cost overrun during execution of road projects.

Test check of the records in four divisions revealed the following irregularities:

S. N.	Name of Division	Name of work	Name of agency	Remarks
1.	Executive Engineer, Construction Division No.2, Amritsar	Incomplete work- Widening of Patti Khem Karan Road (MDR-62) having length 27.06 km under CRF	M/s M.S. Bros. D.O.A.- 23/12/20216 D.O.C.- 22/03/2018	The work was enhanced from Rs. 27.72 crore to Rs.35.71 crore due to change in scope of work i.e. four Lanning of parts of the road. The work on road was not completed after incurring expenditure of Rs.25.11 crore and lapse of about 56 months as the site was having encumbrances namely trees and power lines.
2	Executive Engineer, Provincial Division, Jalandhar	Allotment of work without providing encumbrance free site- Widening of Airport road of Adampur, Jalandhar having length 4.30 km along Bist-Doab Canal and new construction of road in Village Kandola and Damunda having length 1.25 km.	M/s Satish Aggarwal & Co. D.O.A.- 16/08/2021 D.O.C.- 15/08/2022	The work was allotted to agency without removing the hindrances like diversion of forest land of 75841 Ha, removal of existing level crossing, acquisition of land in villages Damunda and Kandola, removal of pipes and transformers, bus stop structure etc. which resulted only 25 percent (Rs.1.77 crore) work completed after completion period.

3	Executive Engineer, Provincial Division, Jalandhar	4-lanning of Lamba Pind Jandhyala Singha Road (JODR 1)	M/s Satish Aggarwal & Co. D.O.A.- 27/09/2022	The work was allotted without removing the hindrances i.e. diversion of forest land, laying of pipes by Water Supply & Sanitation Department and shifting of utilities. Due to non-providing of clear site resulted into slow pace of work as only small progress made in the work even after lapse of stipulated date of completion.
4	Executive Engineer, Construction Division No.2, Amritsar	Widening of Patti-Tarntaran Road (MDR-62) having length 18.75 km under CRF	M/s Sharma Const. Co. D.O..A- 23/12/2016 D.OC- 22/03/2018	CE(NH) certified the availability of entire land unencumbered (23/08/16) But the site was having trees as well as power lines and post allotment process for removal of these were taken. The approval was received from Forest Deptt. But the work was not taken up due to non-deposit of required charges. The payment was made to electricity deptt. (12/04/17) but power lines/poles were also not removed so far.

2 Cost over-run after allotment of tender

Test check of the records in eight divisions revealed the following irregularities:

S.No.	Name of Division	Name of work	Name of agency	Remarks
1.	Executive Engineer, Provincial Division, Jalandhar	Construction of Government Arts & Sports College	M/s Mukesh Ranjan D.O.A 09/09/15 D.OC. 08/05/16	The scope of work was changed after a lapse of about 30 months by client department with other additional works. Thus, cost was enhanced from Rs.17.79 crore to Rs.24.14 crore. An expenditure of Rs.20.57 crore incurred upto 15 th running bill (10/21). The work was lingering for last more than 86 months.
2.	XEN, Construction Division No 1 Amritsar	Construction of new Link Roads 2021-22 under constituency Baba Bakala	Sh. Harvinder Singh (G-I & II) D.O..A 22/11/2021	The work was enhanced by adding 5 and 4 more link roads. Due to enhancement in scope of work the tender amount enhanced from 1.57 crore to Rs.2.47 crore. (G-1) and from Rs.1.22 crore to Rs.2.07 crore (G-II). Work was still incomplete.
3	XEN, Construction Division No 1 Amritsar	Construction of Govt. Degree College, Village Shahbajpur, Khadoor Sahib, Tarn Taran	M/s Jagson Developers D.O.A. 09/03/2019 D.O..C 08/12/2019	Due to the increase of some items the agency agreed to execute these items on previous allotted rates. The work was enhanced from Rs.8.04 crore to Rs.9.32 crore.

4	Executive Engineer, Construction Division No.2, Amritsar	Widening and strengthening of Patti Sirhali road to HarikeKhalra Road via Assal Bhagpur in Distt. Tarn Taran	M/s LT Builders D.O.A. 03/10/2018 D.O.C. 02/02/2019	Due to encumbrances at the time of allotment which were not cleared upto 05/03/19, the agreement was terminated. The balance work was allotted to L-2 on 20/12/21 after seven months from the termination for Rs.1.52 crore. The extra provision of DBM resulted in change in scope of work escalation of Rs.1.04 crore.
5	Executive Engineer, Construction Division, Sirhind at Fatehgarh Sahib	Construction of Tehsil Complex-civil work of ground plus two-storey building, public health and electrical services.	M/s Nanda Construction Co. D.O.A-17/12/2021 D.O.C-16/06/2022	Due to the change in scope of work from Rs.3.78 crore to Rs.4.66 crore which was more than 23 percent of the allotted work. The work was still incomplete even after incurring of expenditure Rs.2.72 crore after stipulated period of work
6	Executive Engineer, Provincial Division, SBS Nagar	Construction of warehouses of Electronic Voting Machines (EVMs) and Voter Verifiable Paper Audit Trail (VVPATs) at 4 th floor in District Administrative Complex	M/s Amarjit Ram D.O.A-14/12/2020 D.O.C.-13/04/2021	Due to various changes/increase in scope of work, a revised estimate was submitted. The amount of allotment was revised from Rs.1.09 crore to Rs.2.17 crore. Total expenditure of Rs.2.11 crore was incurred on work.
7	Executive Engineer, Const.Div. No.2, Kapurthala	Const. of High-Level Bridge 180 mtr. Long over creek of river Beas near Lakhwarian x-ingLakhwarian to Baupur Jadid road including approach road Distt, Kapurthala. (Lump sum work).	M/s Associated Engineer	Due to change in scope of work (i.e. construction of approaches and const. of retailing walls) the work was enhanced from Rs.9.83 crore to Rs.11.08 crore.
8	Executive Engineer, Provincial Division, Gurdaspur	Construction of Meritorious School at Urban Estate (PUDA) Near Bye Pass Block and District Gurdaspur (Boys Hostel Block, Residences and outer development)	M/s Balaji Builders	The work was lying incomplete after incurring an expenditure of Rs. 2476.36 lakh. The scope of work was increased/revised & administrative approval was revised from 2687.36 lakh to 3307.44 lakh.

3 Delay in completion of Deposit Works of Government Buildings

Test check of the records in 12 divisions revealed the following irregularities:

S.No.	Name of Division	Name of work	Name of agency	Remarks
1	Executive Engineer, Provincial Division, Ferozpur	Setting up of the PGIMER Satellite Centres at Ferozpur-const. of boundary wall, office block, security check, toilet block and internal roads	M/s Sushil D.OA- .12/11/2020 D.O.C.- 11/03/201	At the construction site old building and residential quarters were present as intimated to Asstt. Fisheries officer (22/12/2020). The site belongs to Horticulture deptt. as intimated by SE. But one person was obstructing the work saying that passage (700 mtr.) goes to his land. The work was also enhanced from Rs.4.36 crore to Rs.6.04 crore. Total exp. Of Rs.3.31 crore was incurred upto (6/22) but the work of boundary wall had not been executed so far.
2	Executive Engineer, Construction Division No. 1 Hoshiarpur	Construction of Sports Stadium at Government College, Tanda	M/s Navendu & Co. D.O.A- 09/03/2019 D.O.C- 08/09/2019	Due to non-receipt of funds from Punjab Sports Council, the work delayed, and work was incomplete even after laps of over 40 months from the scheduled date of completion.
3	Executive Engineer, Const. Division No. 1, Hoshiarpur	Strengthening of existing Primary Health Centres and Urban Dispensaries as Health Clinic/Aam Aadmi Clinics (AACs). (i) Const. of AAC, Mini PHC Khun Khun Kalan (ii) Conversion of Aam Aadmi Clinic at Civil Dispensary Garhdiwala (ii) Conversion of Aam Aadmi Clinic at Mini PHC Badla (iv) Conversion of Aam Aadmi Clinic at Mini PHC KandhalaShiekhan (v) Conversion of Aam Aadmi Clinic at Mini PHC Ghogra (vi) Conversion of Aam Aadmi Clinic at Mini PHC Miani	(i) The Sathiana Co-op Society (ii) The Sathiana Co-op Society (iii) M/s Toe Co-op Society (iv) The Sathiana Co-op Society (v) M/s Toe Co-op Society (vi) The Sathiana Co-op Society D.O.A- 05/01/2023 D.O.C - 04/02/2023	The estimates of the work were not approved by competent authority. CE (N) instructed (30/07/2022) to SE Const. Circle Amritsar, Hoshiarpur and Patiala some furniture items are available with respective civil surgeons and that should be used in clinics and same should be descoped from contractor's scope of work. But provision was made in approved DNIT and payment of Rs.6.31 lakh was also made. Work was still incomplete.
4	Executive Engineer, Const.Div.No.2, Kapurthala	Const. of Central Workshop Phase-V in IKGPTU, Kapurthala	M/s RHG Const. Co. D.O.A- 25/11/2019 D.O.C-	Due to non-submission of drawings on time, due to non -release of funds from PTU. The time extension upto 30/06/2023 was approved by competent authority. The work was still incomplete

			24/11/2021	even after lapse of over 13 months from scheduled date.
5	Executive Engineer, Const.Div.No.2, Kapurthala	Const. of work VC Residence and University House at IKG, Kapurthala	M/s A.G. Const. Company D.O.A-20/02/2020 D.O.C-19/08/2020	Due to non-receipt of architectural and structural drawings, the work delayed. Work was incomplete even after lapse of 16 months from scheduled date of completion.
6	Executive Engineer, Const.Div.No.1, Kapurthala	Const. of Indoor Stadium in IKGPTU, Kapurthala	M/s ASC Builders D.O.A-18/09/2019 D.O.C-17/03/2021	Drawings of plinth beam were received (13/03/2020). The balance drawings were also asked for by agency (08/09/20). Time extension upto 31/12/22 was approved by competent authority. Work was still incomplete even after lapse of 18 months from scheduled date of completion.
7	Executive Engineer, Const.Div.No.1, Kapurthala	Const. of Guest House in IKGPTU, Kapurthala	M/s Kulwinder Singh D.O.A-18/09/2019 D.O.C-17/09/2020	Due to non-supply of drawings and providing clear site upto 29/10/2019. The drawings were being supplied upto 17/11/20. Work was still incomplete even after lapse of over 27 months from scheduled date of completion.
8	Executive Engineer	Const. of warehouse for storage of EVMs and VVPATs, Jalandhar	M/s Krishan Kumar D.O.A-10/06/2021 D.O.C-09/12/2021	Due to site condition, the work was not completed, and funds had been demanded from Election Department.
9	Executive Engineer,	Const. of Judicial Court Complex, Hoshiarpur	M/s DMR Builders (P) Ltd. D.O.A-14/08/2018 D.O.C-13/02/2020	Due to the new addition of civil work, the cost was enhanced from Rs.41.33 crore to Rs.49.89 crore. Work was incomplete due to non-execution of external works of public health, fire - fighting system and non-release of pending payments.
10	Executive Engineer, Provincial Division No.1, Patiala	Construction of Nursing Hostel in Government Nursing College at New Rajindra Hospital, Patiala,	M/s Rakesh Kumar D.O.A. 07/03/2019 D.O.C 06/12/2019	The work was still incomplete till the date (December 22) i.e. three years since the due date of stipulated date of completion. No liquidated damages were levied on the agency.
11	Executive Engineer, Const. Div. No II, Hoshiarpur	Upgradation of ITI (SC) Bagwain, Garhshankar	Anil Kumar D.O.A.-28/07/2011 D.O.C.-27/01/2012	Due to non-payment, the contractor asked the department to rescind the agreement. Even after a lapse of 10 years, the work could not be completed. In the meantime, the contractor expired on 10/8/21 and work allotted to him was rescinded and final payment of Rs.18141604 was made to his successor. Balance

				work was allotted to The Torowal Co Op L and C Society for Rs.45.63 lakh with time schedule of 4 months (28/09/22). But till date work was incomplete and payment of Rs.22,95,699/- had already been made to the contractor after descoping the work.
12	Executive Engineer Construction Division No. 2 Amritsar	Cost escalation of Rs.460.16 lakhs due to change in scope of work Construction of judicial court complex at Patti	M/s Tarsem Kumar contractor	Due to change in scope of work first on 06.12.2018 from Rs. 933.46 lakhs to Rs. 1254.06 lakhs which was enhanced again to Rs. 1404.13 lakhs on 09.12.2021. This repeated change in scope of the work has led to substantial delay in the execution of work along with cost escalation. The work was stated to be completed on 25.12.2020 but final bill no 10 was submitted by the contractor and was paid in March 2022.Total payment of Rs.1396.62 lakh consisting of civil works: Rs. 1185.45 lakh, Public Heath works for Rs. 107.59 lakh, Electrical works for Rs.67.05 lakhs and horticulture work Rs. 18.27 lakh was paid. The repeated change in scope of work has resulted in cost escalation of Rs. 460.16 lakhs along with delay of about 36 months.

4(A) Non obtaining of Additional Performance Security

Scrutiny of records of Executive Engineer, Construction Division No.1, Kapurthala revealed that out of four PMGSY works Phase-III (Batch-II), three works as detailed below sanctioned by GOI were allotted to the agencies (-10%) from the sanctioned amount. As per instructions from the PRBDB, additional performance security would be required in case of unbalanced bid. The detail is given below:

(Rs. in lakh)

S.No.	Name of Road	Cost sanctioned by GOI	Allotted Amount
1	NadalaBholath to Begowal via Raipur Peer Buxwala(Package No.PB-0924)	392.68	301.27
2	BholathHamira road mana Talwandi to Nadala (Package No.PB-0926)	373.43	279.69
3	Begowal to Kartarpur via BholathBhadas (Package No. PB-0927)	455.04	357.94

It was noticed that additional performance security of the above works was not obtained from the contractors. The same was deducted from the running bills of the agencies in respect of Package no.0926 and 0927. No deduction was made in respect of Package No.0924.

4(B) Non- renewal of Bank Guarantees- Rs. 135.41 lakh

Test check of records of Executive Engineer, Construction Division, Sirhind at Fatehgarh Sahib revealed that following bank guarantees have been expired, but the works were still under progress. The non-renewal of these bank guarantees had put the interest of the division at peril and provided undue favour to these contractors.

S. No.	Name of the Work	Agreement Amount (in lakh)	Name of the Agency	Amount (Rs. in lakh)	Expiry Date	Status of work
1	Special Repair of various link roads S/R program for year 2021-22 Phase IV falling under MC Amloh Group I	175.06	AK Builders	8.75	08/05/22	75%
2	Construction of Approach Road to RoB& LHS in lieu of LC C-151	2016	AK Builders	92.5& 8.30	31.10.22	24%
3	Upgradation & widening of Charnathal Kalan to GT road Sadhugarh via Attapur in Distt. Fatehgarh Sahib under PMGSY-III(Batch-I) Package No. PB-04-026, Block Sirhind	954.41	M/s York Builders	23.86 & 2.01	31/10/22	77%
Total=				135.42		

4(C) Non obtaining/revalidation of performance security

Scrutiny of records of Executive Engineer, Construction Division No.1 Hoshiarpur revealed that in respect of various link roads work executed under Special Repair program, the performance security required under clause was not obtained or revalidated from the agency. The detail is given as below:

S.No.	Name of work	Name of Agency	Allotment No.	Amount (Rs. in crore)	Amount of bank guarantee
1	Special repair of various link roads in M.C. Dasuya Phase-IV (Group-2) under S/R Program 2021-22.	M/s Aggarwal Const.Co.	2062 dated 22/09/2021. (Agreement no.28/2021-22	1.35	Nil
2	Special repair of various link roads in M.C. Dasuya	M/s Aggarwal Const.Co.	2055 dated 22/09/2021. (Agreement no.27/2021-	1.32	6.60 lakh upto

	Phase-IV (Group-3) under S/R Program 2021-22.		22		10/04/22
3	Construction of new link roads in constituency Urmur (Group-3).	M/s Satish Aggarwal & Co.	2971-75 dated 16/12/2021. (Agreement no.68/2021-22)	1.60	Nil
4	Construction of new link roads in constituency Urmur (Group-1).	M/s Satish Aggarwal & Co.	2536 dated 23/11/2021. (Agreement no.57/2021-22)	1.90	9.48 lakh Upto 31/12/22
5	Special repair of various link roads in M.C. Tanda Phase-IV (Group-2) under S/R Program 2021-22.	M/s N.S. Construction Co.	Spl. -ph-04/03-07 dated 08/10/2021 34-A/2021-22	0.99	Nil
6	Special repair of various link roads in M.C. Dasuya Phase-IV (Group-2) Pre-mature under S/R Program 2021-22.	M/S Aggarwal Const. Co.	2083 dated 22/09/2021. (31/2021-22)	1.02	6.77 lakh upto 10/4/22
7	Special repair of various link roads in M.C. Dasuya Phase-IV (Group-1) under S/R Program 2021-22.	-do-	2076 dated 22/09/2021(30/2021-22)	1.52	7.62 lakh Upto10/4/22
8	Special repair of various link roads in M.C. Dasuya Phase-IV (Group-4) under S/R Program 2021-22.	M/s Aggarwal Construction Co.	2097 dated 22/09/2021. 33/2021-22	1.52	7.61 lakh Upto 10/4/22

Non obtaining/revalidation of performance security was in contravention of rules ibid.

5 Irregularities in the mobilization advance-Rs.100.80 lakh

Test check of the records of the Executive Engineer, Construction Division PWD (B&R), Sirhind at Fatehgarh Sahib revealed that work of construction of approaches and LHS in lieu of LC no. 151 on Ambala-Ludhiana section at Mandi Gobindgarh was allotted to M/s AK builders at the cost of Rs.2016 lakh and mobilization advance of Rs.100.80 lakh was paid to the contractor (06/12/2021).

It was noticed that the division had been charging simple interest @9 percent on this advance, but no time schedule had been mentioned as the work was almost held up due to the encumbrances on the site and lump sum advance instead of release in installments based on utilization certificate had been paid. Besides, no recovery of the principal amount had been made even after one year of its payment.

6 Irregular closure of escrow account of the Hoshiarpur-Tanda toll plaza by Concessionaire

The work of operation and maintenance of the Toll Plaza on Hoshiarpur-Tanda Road was allotted to M/s P.D. Aggarwal Infrastructure Ltd (07/04/2006). The operation of the agreement was for 16 and half years on BOT basis. As per the terms of the agreement, PIDB was providing

funds of Rs. 776 lakhs to the contractor as part of government contribution. In pursuance of the agreement, the contractor was required to open an Escrow account in leading bank.

Scrutiny of records of Executive Engineer, Provincial Division Hoshiarpur revealed that this toll plaza was transferred to this division from Executive Engineer Construction Division no-2, Hoshiarpur in 2014 and perusal of records revealed that barring a few months, contractor did not fulfil his obligation of submitting the monthly statement of the escrow account and failed to submit audited annual accounts to the division. Further, the concessionaire acted with malafide intention and closed the escrow account in December 2020 and withdrew all amounts from the said account which was against the agreement. The contractor further opened an account in HDFC bank as an escrow account which was not an escrow account. So, the act of closing the escrow account in violation of agreement was not justified.

7 Termination of the work of ROB on the Jalandhar-Hoshiarpur road

Test check of the records of Executive Engineer, Provincial Division, Hoshiarpur revealed that the work of construction of ROB on the Hoshiarpur-Jalandhar Road in lieu of Level crossing no. B50 on JRC-HSX section on cost sharing basis with railways was allotted to M/s Associated Engineers for Rs.2868.40 lakhs on 20/11/2020 with stipulated date of completion as on 19/11/2022. The allotment letter directed the agency to submit a bank guarantee of Rs. 143.42 lakhs with validity upto 17.12.2025 within a week time and sign the agreement and failure to comply with this condition attracts the non-payment on account of executed work and extension of defect liability period.

However, due to the protest of residents of the area of ROB, the work hit the hurdle, and, in the meantime, the agency requested to hand over the site so that work could be started. However, the division terminated the agreement with the agency and forfeited the EMD amounting to Rs. 58 lakhs of the agency. The agency had sent legal notice to the division on 16/12/2021 to refund EMD with 18 percent interest and the Executive Engineer has requested the Chief Engineer to release the same. This act of the division has led to the creation of a legal dispute which would financially affect the department.

8 Undue delays in work

The work “**Strengthening of Jandiala Tarn Taran Road**” was administratively approved for Rs.600 lakh on 31/05/2018. The work of strengthening of road from Km 5.00 to 14.87 was allotted to M/s M.S Brothers on 06/12/2018 for Rs. 402.21 lakh with due date of completion as 6 months from allotment date.

Scrutiny of records of XEN, Construction Division No. 1, Amritsar, revealed that progress of work was slow since allotment. Till the month of March 2019, 50 percent of work should have been completed, but only 2 kms of WMM was laid. The division took up the matter of speeding up the work with the contractor on multiple occasions but attempts to speed up the work appear to have been unfruitful. As per correspondence of the department, it appears that work has been stopped by the contractor on multiple occasions. Work of DBM had also been disturbed in some places which had led to deterioration of work already done.

No formal time extension for the work was found on records. Liquidated damages amounting to Rs.4.02 lakh (@1 percent) was imposed by the divisional authority on 08/03/2021 which was 9 months after the due date of completion of work. Liquidated damages were subsequently increased to Rs. 1206646 (3 percent) on 06/05/2022. More than 3 years had passed since the due date of completion of work and scrutiny of progress reports of the division shows that work had been progressing at a snail's pace. The last bill i.e., 3rd running bill paid in November 2021 for Rs. 260.83 lakh. Further it was noticed that no performance security was furnished by the contractor.

9 In fructuous expenditure

Scrutiny of records of Executive Engineer Construction Division PWD (B&R) Nabha revealed that the work of upgradation of the Nabha-Malerkotla road to Udha via paharpur under PMGSY III, package no PB15318 of length of 8.07 kms was allotted to M/s Mittal builders on 05/08/2021 for Rs. 581.98 lakh with stipulated period of completion was 15 months. It was noticed that the contractor has executed some components of the work as detailed below: -

1. Out of 2899.15 cum of GSB, 1643.16 cum costing Rs. 21.03 lakh was laid on the road
2. Work of Spreading and compacting of stone aggregate WBM of grade II and III of 624.23 cum out of 1189.06 cum and 1053.28 cum out of 4397.91 cum costing Rs. 11.86 lakh and Rs.21.07 lakh was executed on site.

It was stated that the execution of the work was stopped by the contractor for unknown reasons and as per the correspondence of the division with the contractor it was on record that the GSB work had deteriorated. There was every possibility that the above stated executed work of Rs.53.96 lakh bewasteful as other components of the work which made the road worthy of use by motorists had not been laid even after about 4-6 months.

10 Non-operation of toll plaza leading to loss to the government.

Scrutiny of records of Executive Engineer, Construction Division, Roop Nagar revealed that the work of Ropar- Chamkaur Sahib -Neelon -Doraha (up to NH1) road was allotted to M/s Atlanta Ropar toll Pvt Limited vide allotment no PIDB/ 11/318 dated 28.06.2011 at the cost of Rs.200 crores. As per the said letter the company was required to pay Rs. 511 lakhs to the GOP on an annual basis as the additional concession fee.

It was noticed that Secretary, PWD, terminated the agreement with the company vide no 07 dated 05/08/2021 on the grounds of non -execution of work of ROB, non- payment of additional concession fee and non -maintenance of the toll road. The company was operating two toll plazas on the said road i.e Toll Plaza-1 and Toll Plaza-2. During the time of termination of the agreement, the toll plazas were not working due to the ongoing farmers protest.

After the termination of agreement, the department allotted the work to M/s Rajdeep construction company, Ludhiana for operation and maintenance of two toll plaza for a period of six months initially which was extended from time to time and the company was required to make payment of Rs.55 lakh per month to the department on this account.

It was further noticed that the payments made by the company had revealed that the toll plaza had not been operational since 30/12/2021 till date (except period w.e.f 12/11/22 to

25/11/22) due to the protest by farmers. It was blocked after the call of farmers protests in whole state. The company requested divisional authorities to vacate the toll plaza and despite the request of the divisional authorities, police were not able to vacate the toll plaza. This had led to the loss to the department on account of toll fee amounting to about Rs.2 crore.

11 Undue delays in the execution of work leading to lapse of funds.

The work of Judicial Court Complex, DAC, Social Welfare Office and Ambedkar Bhawan (Social Welfare Office) was approved administratively and technically on 03.09.2021 and on 26/11/2021 for Rs.356.71 lakh respectively. The work was fully funded scheme of the Accessible India Campaign of GoI for disabled persons and fund of Rs.356.71 lakh was allotted on 12/08/2021. The DNIT of the work was approved by Chief Engineer (East) for Rs.351.67 lakh on 26/11/2021.

Scrutiny of records of Executive Engineer, Sirhind at Fatehgarh Sahib revealed that the work was allotted to M/s Nanda Construction Co. for Rs.347.98 lakh on 17/12/2021 with due date of completion as 16/06/2022. The contractor was paid Rs. 43.84 lakh on account of the first running bill, but second bill of the contractor had not been paid since March 2022 due to want of funds.

The contractor asked to division on 28/02/2022 that in the JCC, out of five lifts and five toilets for handicaps, only one lift and one toilet work was under process and there was a site issue relating to installation of lifts in the Judicial Court Complex as the session court authorities had stopped the lift work at its current location. There was a need to change the site of lift installation and consequently, revised drawings and its approval from competent authorities of that work would further delay the completion of the work. The contractor sought time extension up to 31/03/2023.

It is pertinent to state that the total funds of Rs.356.71 lakh required for execution of the work were received by the division, but due to slow pace of execution, the funds were allowed to be lapsed resulting into non availability of the funds and consequent stoppage of work for last seven months. Thus, the non- execution of the work on time led to the lapse of available funds amounting to Rs. 312.87 lakh.

12 Irregularities noticed in the work of construction of JCC including Residence

Scrutiny of records of Executive Engineer, Provincial Division, SBS Nagar revealed the following irregularities/shortcomings were noticed:

(i) Delay in completion of work

Test check of the records revealed that work was approved administratively on 22/11/2016 for Rs.54.52 crore and was sanctioned technically on 17/03/2017 for Rs. 48.20 crore. The work was allotted on 03/08/2017 at the cost of Rs. 35.19 crore to M/s Tung Builders Private Limited with the initial stipulated date of the completion of the work as 02/02/2019. The work was enhanced from Rs. 35.19 crore to 51.99 crore due to change in scope of work.

It was seen that the work was still in progress despite the lapse of a huge period of about four years after payment of Rs. 473.69 lakh made based on 16th running bill. The time

extension was granted upto 30.09.2019 to the agency, further, no time extension was found on records. It was also seen that one reason for the delay was non-receipt of funds.

(ii) **Non obtaining of Environment clearance**

A test check of the records revealed that the department did not obtain the environmental clearance from the Pollution Control Board. Non adhering to the provisions of the Environment protection Act,1986 may invite action against the project proponents.

(iii) **Non obtaining of additional bank guarantee**

The work was enhanced from Rs. 3519.19 lakh to Rs. 5198.94 lakh, but the department did not obtain the additional bank guarantee on enhanced amount. Non obtaining of additional bank guarantee shows undue benefit to the contractor as the progress of the work was very slow.

(iv) **Doubtful excess payment**

The Executive Engineer vide letter dated 03/01/2023 asked the Sub Divisional Engineer to explain the reasons for doubtful excess payment to the contractor. The Measurement Book and record entries of the above work was not produced to audit.

(v) **Irregular payment of escalation**

The work was allotted to the contractor in August 2017 and was required to be completed in 18 months period i.e by February 2019. It was noticed that work was delayed for more than four years, and the contractor failed to complete the work within the stipulated period. The time extension upto 31/10/21019 was granted to the agency. It was noticed that the contractor was paid an escalation of Rs. 2.83 crore which was unjustified. The agency dated 02/02/2023 informed the department which causes delay in progress. First the agency informed us that due to non-availability of drawings, the work could not be started. Some architectural drawing received on 07/02/2018 but the work could not be started as 66 KV high voltage electric line were crossing over court block had not been shifted by the department resultantly the constructional activities in a major block was held up. Further, it was decided (04/05/2022) that VRV system was replaced with cassette type air conditioner in court room and provision of split air conditioner was made in returning rooms.

13 Work lying incomplete due to non-release of Government of India funds by the state government.

Central Road Infrastructure Fund is a non-lapsable fund created under Section 6 of the Central Road Fund Act, 2000 out of a cess/tax imposed by the Union Government on the consumption of Petrol and HighSpeed Diesel to develop and maintain National Highways, State roads (particularly those of economic importance and which provides inter-state connectivity), rural roads, railway under/over bridges etc. CRF is a 100% centrally sponsored scheme and the funds for the works are provided by Government of India. The work of strengthening of Gurdaspur-Khanuwan-Harchowal-Shri Hargobindpur Road was administratively approved for Rs. 1856.52 lakhs vide RW/NH-12037/1354/2016/PB(CRF)/NH-1/Zone-2 dated 1.9.2020 of Director General (RD) and Special Secretary, Government of India and was technically sanctioned for Rs. 1912.87 lakhs vide 3235/CRIF/R-II by Chief Engineer (Central) Patiala.

Test check of records of the Executive Engineer, Provincial Division, Gurdaspur revealed that the work was allotted on 28/12/2020 and required to be completed on 27/12/2021. It is pertinent to mention here that CRF funds are received from Government of India and are required to be released to executing agency for timely payment to contractor to execute timely completion of work. It was noticed that the contractor stopped the work due to an undue delay in payment by the department and resulting in deprival of intended benefit to the commuters after incurring of expenditure of Rs. 960 lakhs.

14 Incomplete work due to non- release of funds

Scrutiny of the records of Executive Engineer, Provincial Division, Ludhiana revealed that funds of Rs 837.74(i.e., 50 percent) were deposited by the Department of Social Security up to 31/3/2019 and due to non-availability of funds, the works were stopped by the agencies. No budget/funds for the same were received from 31/03/2019 to 21/02/2021 (approx. two years). Budget of the remaining funds (Rs. 1144.00 lakh) was issued online by the Department of Social Security only on 22/02/2021 which lapsed on 31/03/2021.

The expenditure incurred amounted to Rs. 10.88 crore on the above scheme resulted in unfruitful as the objective of providing facilities to the disable was not achieved even after lapse of more than four years. Further, it was noticed that some items which were not a part of the DNIT/TS were also executed in the above work without obtaining the approval of the competent authority.

15 Undue Delay in payment to contractor resulted in creation of interest liability.

The work for “Four-laning of road along Sidhwan Canal with flyovers, underpass, ROBs and Canal Lining (Doraha to Ludhiana – Ferozepur Road) i.e., Southern Bye Pass Ludhiana (approx. Length 26.900 km)” was administratively approved for Rs 4495 lakh on 9/09/2011. The technical sanction was accorded by competent authority for Rs.4110 lakh on 18/01/2012. The work was allotted to M/s HGCL-Niraj-Supreme (JV) for Rs 328.16 crore on 15/02/2010 to be completed in two years i.e., by 14/02/2012.

Test check of records of Executive Engineer, Construction Division No.4, Ludhiana revealed that there was undue delay in completion of work resulting into dispute between contractor and department with regard to payment of various items to contractor. The matter was referred to the arbitration and arbitrator vide its decision awarded the award of Rs 6.10 crore to the contractor on 30/12/2017. The Govt. accepted the interim award partially and ordered for release of payment of Rs.282.86 lakh but due to delayed payment in May 2021, an interest payment of Rs.84.84 lakh was made in July 2021.

16 Allotment of work without receipt of funds

Scrutiny of the records of Executive Engineer, Construction Division, Malerkotla revealed that work of construction of new classrooms in Govt. College, Malerkotla was administrative approval of Rs.2.00 crore dated 05/02/2019 and technical sanction for the project was given for Rs.2.00 crore dated 21/05/2019 which was further reduced to Rs.1.40 crore dated

22/01/2020. The work was allotted to M/s Krishan Kumar, Contractor for Rs.191.53 lakh on 28/05/2019 to be completed on 27/10/2019.

It was further noticed that expenditure to the tune of Rs.84 lakh were incurred upto 03/02/2019 but no funds were received against deposit work undertaken. First installment was received from Higher Education Department in 12/2020 and 2nd in 10/2021 (total funds received Rs.112.50 lakh in 2021-22) and work was still in progress even after elapse of more than 3 years from date of completion. The allotment of work without receipt of minimum of 25 percent of administrative approval amount was against the rules. Further, due to paucity of funds, work was slowed down which resulted in deprival of intended benefits to the students of the college.

17 Expenditure more than agreement/tender amount

Test check of records of the Executive Engineer, Construction Division Sangrur (WB) division revealed that agreement was made on 10th day of December 2012 between Governor of Punjab through CE (PSRSP), PWD B&R, Punjab and Patel Infrastructure Pvt Ltd, Rajkot for Improvement, Rehabilitation, Resurfacing & routine Maintenance Works of roads of Sangrur-Mansa-Bathinda under contract OPRC at an accepted lump sum price of Rs.596.36 crore.

It was noticed that due to delayed payment by department to the contractor, the contractor had terminated/ foreclose the contract dated 25/03/2022 as per Clause 59.3.1. Meanwhile, Executive Engineer had given work done certificate to the contractor for contract value of Rs. 610.50 crore based on Interim Payment Certificate (IPC) 65 dated 13/06/2022 for Rs.610.32 crore. As per the agreement the cost of project was Rs.596.36 crore and further the contractor had given the details for de-scope of remaining work under rehabilitation, resurfacing and improvement under the 10th Year work program amounting Rs.56.82 crore. Thus, evidently the contractor had been paid an excess amount of Rs.70.78 crore. (610.32 -596.36 + 56.82) and still the work was incomplete.

18 Improper conducting of feasibility leading to blockage of funds.

Scrutiny of records of Executive Engineer, Construction Division II, Patiala revealed that work of “Construction of Approaches of 2 Lane ROB at Level X-ing No. 1A on Rajpura Bathinda Rail section of Northern Railway falling on old GT Road Rajpura” was allotted to M/s Rajinder Infrastructure (P) Ltd. on 07/01/2020 for Rs.2149.28 lakh with the time schedule of 18 months.

The work was held up for the want of clearance from the Forest Department which was received on 22/07/21. Further, it was noticed that start of work in railway portion was also delayed as there was religious structure at the location of Common Pier (RP2) on the Rajpura side, which needs to be cleared in order to construct the pier and service road. The Dy. Chief Engineer/Const. of Northern Railway had written to the Department that PWD had not given a clear site for work execution.

A letter had also been written to SDM, Rajpura (22/10/21) for clearance of religious structure from the place of site but to no avail till date (28/03/2023). The temple had not been shifted till date resulting in wasteful expenditure of Rs.15.88 crore.

Meanwhile, due to delay and incorrect estimate of work the department had prepared revised cost estimate for revised administrative approval for construction of Railway Over

Bridge on Level crossing 1-A Rajpura Patiala Rail Line at Rajpura of Rs.2588.80 lakh. In the revised estimate cost escalation had been shown Rs.65 lakh and Payment to Railway had been shown Rs.271.67 lakh.

Thus, it was evident that the original estimate and feasibility study of the department was improper leading to cost escalation, Delay in completion of project and subsequently leading to blockage of fund amounting Rs.15.88 crore.

Part-B-2 Panchayati Raj Department.

Statement-A: - Important irregularities are those which are issued under section -A category of Inspection Reports.The information in this regard is “NIL”.

Part-B-3 Public Works Divisions of Water Resources (irrigation) Department.

The result of Audit for the year 2021-22 revealed that maintenance of initial records of accounts and functioning of the Building and Roads wing of Public Works Department (B&R) was not satisfactory and irregularities continued to persist despite having been pointed out in the Inspection Reports during the Local /Audit conducted by this office and the irregularities noticed during the Audit by Audit Parties during the the financial year 2022-23 are given below.

Major irregularities noticed during the year 2022-23

4.1 non-mentioning of necessary details in project estimates

Rule 8 of Appendix V referred to in Para 2.41 of PWD Code provides that while preparing an irrigation project estimate for approval of competent authority, the method proposed of carrying out the work should be described and in particular such matters as the extent to which it is intended to use mechanical appliances, to employ manual labour to give out work to large contractors or to resort to the agency of departmental labour or petty contractors should be dealt with.

Test check of records of four project estimates of relining/concrete lining of six¹canal distribution systems in three divisions that the project estimates did not contain the blueprint i.e., the following aspects which were important for timely and successful completion of the project:

1. Method proposed of carrying out the work,
2. To give out the work to large contractors or petty contractors should be dealt with
3. The time likely to be occupied in the construction.

The project estimates were approved by the competent authority without requiring the above details. These details were not finalized later also. Thus, no work programme and timeline could be set which otherwise would work as a control mechanism for the higher authorities to monitor the progress of the projects. In the absence of a blueprint, there was lack of directed efforts to implement the projects and various decisions regarding method proposed of carrying out the work, to engage large contractors or petty contractors were taken at lower level without

¹ 1. Bhawanigarh distributary system (Lehal Division, IB Patiala),
2. Banur distributary system (Devigarh Division, IB Patiala)
3. Arnauli distributary system (Devigarh Division, IB Patiala),
4. Boha Dhundhal system, Mussa Branch and Talwandi system (Mansa Division, IB Jawaharke)

any control of higher authorities. The projects were divided into various works by the divisions *suo-moto* and detailed estimates were prepared accordingly which were approved by the competent authorities. Further, the audit noticed that the detailed estimates of some items of these projects, especially of pucca structures, were not prepared even after lapse of three years of approval of the projects. Further, there were delays ranging between 1 and 3 years in preparation of detailed estimates of some other items of the projects. Due to non/delayed preparation of estimates, the respective works could not be executed in time and the projects were eventually delayed.

4.2 Allotment of works on work-order basis.

Para 2.61 of PWD Code provides that all works except piece work should be got done as contract work the agreement of which should be in writing and there should generally be a stipulation as to the quantity of work to be done and the time within which it is to be completed.

Para 2.79 of the PWD Code states that piece work may be done through the agreement in the form of work order. Such agreements are not contracts and should contain only a description of the work to be done and the rate to be paid for it, without any reference to the total quantity to be executed or to the time within which it is to be executed.

Audit noticed that there was no uniformity in allotment of canal lining works to contractors by the divisions. Three² divisions allotted canal lining works of four projects to contractors on work order basis. These works were not piece works and were required to be allotted to the contractors as contract. While some contractors completed the works within reasonable time (less than six months), others took more than 12 months to complete similar works, but no action viz. levy of liquidated damages could be taken against the contractors due to non-availability of any such condition in the work orders.

Besides above, audit noticed that the following works remained incomplete up to the date of audit due to various reasons as discussed below:

1 Rajasthan Feeder Division, Ferozepur

The project of Relining of Rajasthan Feeder was to be started during the closure of the 2020 (March–May). The work of the project was divided into different slices and was to be completed during the period of three canal closures i.e. 2020, 2021 and 2022. But due to Covid-19 the work to be executed in the closure of 2020 was cancelled and was deferred by one year and as per revised programme the works were to be commenced during 2021 and will be completed in the closure of 2023.

Test check of records revealed that the works of concrete lining in six³ reaches were to be completed during the canal closure of 2020 and works in five⁴ reaches during the canal closure of 2021 but these were not completed in the closure of 2022. It was noticed that neither the contractors applied for any extension of time for completion of work, nor the department had given any extension for completion of these works. It was further noticed that the department had also not imposed any liquidated damages on the contractors, for delay in completion of works.

² Lehal Division, IB Patiala, Devigarh Division, IB Patiala and Mansa Division, IB Jawaharke.

³ RDs 389000-399000, 429000-439000, 439000-449000, 449000-459000, 459000-469000 and 489000-496000.

⁴ RDs 279000-288376, 288376-299000, 339000-349000, 349000-359000 and 379000-389000

2 Mansa Division, IB Jawaharke

The project estimates for concrete lining of Talwandi distribution system was approved in 2021. The technical sanctions were given in December 2021 and the works were allotted to different contractors on a work order basis.

Scrutiny of records revealed that three works of Pucca Distributary and three works of Raghu Distributary which were allotted to the contractors in January 2022 on work order basis which were incomplete (November 2022). No action was taken against the contractors for the delay in the completion of work.

3 Bhakra Main Line Division Patiala

The works under the Project "Converting Banur Canal System from Non perennial to Perennial" and "Renovation and Modernization of Canal regulators structures in Punjab", were not completed (December 2022). The detail is given below:

Sr. No.	Name of work	Work progress (in percentage)
1.	Project for converting Banur Canal System from Non-perennial to Perennial	98
2.	Estimate for repairing gate & hoisting system of head regulator of PNC Disty. Off taking at RD 254600/L of BML Canal (1 no. of Gate)	Nil
3.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 254978 of BML Canal (5 no. of gates)	90
4.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 269900 of BML Canal (5 no. of gates)	90
5.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 460000 of BML Canal (5 no. of gates)	80
6.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 466050 of BML Canal (5 no. of gates)	50
7.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 120000 of BML Canal (3 no. of gates)	80
8.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 157000 of BML Canal (5 no. of gates)	50
9.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 58970 of BML Canal (5 no. of gates)	50
10.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 100400 of BML Canal (5 no. of gates)	90
11.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 158230 of BML Canal (5 no. of gates)	80
12.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 204443 of BML Canal (5 no. of gates)	90

Sr. No.	Name of work	Work progress (in percentage)
13.	Estimate for Repairing/Rehabilitation of Gates & Gearing system of Cross Regulator at RD 228387 of BML Canal (5 no. of gates)	90

4 Sangrur IB Division, Sangrur

A) In order to increase the discharge from 158.50 cusec to 170.99 cusec project “Reconstruction/Remodeling of Mandi Minor from RD 0-92356 (Tail) off taking at RD 74120/R of Joga Distributory and its sub minors No. 1, 2, 3, Chowke minor and Khokhar minor from RD 0 to Tail” was sanctioned by the Chief Engineer/ Canals for Rs.1996.63 lakh in November 2013.

Test check of records revealed that from the above said project the work from RD 42000-92356 was got executed by incurring an expenditure of Rs 645.30 lakh but the works from RD 0 to 21000 and RD 21000 to 42000 which was sanctioned for Rs 332.89 lakh and Rs 313.90 lakh, respectively in February 2014, were not got executed even after the delay of nine years due to non-obtaining of the forest clearance which resulted in denial of intended benefit to the end users.

B) The project of Rehabilitation of Joga Distributory RD 0-74120 system with 20 percent enhanced capacity was initially administratively approved in January 2009 for Rs 1,556 lakh and the estimates were prepared for different slices, but the work was not executed. The project was once again approved in April 2013 for Rs 1678.21 lakh and accordingly estimates were also prepared but the work was again not executed due to non-clearance of site from the Forest Department.

Scrutiny of records revealed that to enhance the existing discharge from 301.32 to 325.08 cusec, a project estimates for “Remodeling/ Reconstruction of Joga Distributory RD 0-74120 by concrete lining M-15 concrete mix, mixed in automatic batching and mixing plant, carried to site of work in transit mixer of laid with Mechanical paver/ Manually with specified thickness” was again approved in July 2022 for Rs 2691.09 lakh. The estimates of some of the slices of the project were prepared (November 2022) but work was not allotted (December 2022) for execution.

Due to non-obtaining forest clearance the work got delayed for more than 13 years and resulted in denial of intended benefit to the end users.

5 Eastern Canal Division, Ferozepur

A) Para 2.89 of PWD Code, no work shall be started, and expenditure incurred until/unless the work was got technically sanctioned and without the arrangement of funds by the funding agency. Further, Head Office, Water Resource Department circulated the instructions to all the Circle offices (further endorsed to division offices) regarding completion of all the projects of Renovation and Modernization of Regulator structures in state of Punjab under the scheme NABARD XXII by 31/10/2022.

Test check of records revealed that estimates of 14 work for Rs 4,43,49,839 were prepared and got sanctioned from the competent authority. Tenders of these works were also sanctioned for Rs 3,70,93,332 and works were allotted on work orders basis.

It was noticed that out of these 14 works the physical progress of three works ranged between 60 to 90 *per cent*, and nil progress was seen against seven works.

Audit observed that the divisional office, in violation of the codal provisions, instructions and rules *ibid*, started the works without getting the requisite sanction from the competent authority and even without obtaining the funds under the scheme of NABARD.

B) The work of “Repair Nizamwaha Distributary at RD 0-78385 and Barkatwaha Minor at RD 0-58915 including Remodeling of Pakka structure to improve supply in tail reach of Barkatwaha Minor” was shown approved for Rs 168.88 lakh and allotted to M/s Rajesh Kumar Contractor vide work order No.21 dated 23/02/2021 with no stipulated date of completion. The work of “Construction of Rana link channel from RD 0-25339 off taking at RD 42450/left Nizamwaha Distributary and Joint at RD 38825/right Kahan Singh Wala Reclamation channel by laying underground pipeline” was approved for Rs 172.01, the estimate of which was sanctioned for Rs 180.06 lakh vide letter No. 529 dated 20.07.2022. The work was allotted to M/s Lalit Kumar Contractor vide Work order No.22 dated 05/03/2021 with no stipulated date of completion.

A test check of records revealed that neither of the works mentioned above were completed and the progress remained between 70 and 10 *per cent* only.

6 Kandi Canal Stage-2 Division, Hoshiarpur

The administrative approval for the project “Rehabilitation of Kandi Canal Stage 1 from RD 0 to 59.500 km was accorded for Rs.154 crore (combined) including the work of Rehabilitation of Kandi Canal State-1 from RD 16057 to 17138 on 22/03/2021. The estimate was sanctioned technically by the Chief Engineer on 25/08/2021. The work was allotted to the contractor on 08/11/2021 for Rs 283.77 lakh with a period of two months for completion of work.

A test check of records revealed that despite a delay of four months only 97 *per cent* of the work was completed after incurring an expenditure of Rs 269.91 lakh and no action for delay in work was taken against the contractor.

7 Chief Engineer (Irrigation Works)RSD, Shahpur Kandi

The agreement for the work of construction of Shahpurkandi Hydrel Channel from RD 41.825 M to 3172 M was made between Gurinder Singh, Contractor on 26/02/2013 and Shahpurkandi Dam authority for Rs 53.70 crore. The work started on 29/04/2013 and was to be completed by 31/10/2017.

Test check of records revealed that the contractor completed 90 *per cent* of work upto 31/10/2017. The department terminated the contract on 19/11/2018 due to fundamental breaches of the contract under provisions of clause 59.2(c) on account of failure to initiate any action for remedial measures to rectify the defects and deficiencies of the work and breach of clause of 59.2(d) on account of non-revalidation of bank guarantee. Due to termination of the contract,

the work of concrete lining from RD 41.825 to RD 326 M could not be completed and an expenditure of Rs 53.70 crore was incurred on the 90 *per cent* work before terminating the contract. Further, it was also noticed that no efforts weremade by the department to execute the balance work either by re-allotment of work to the same contractor or allotting work to the new contractor by open tender even after a lapse of more than four years.

8 Ropar Headworks Division, Ropar

A) The department approved (March 2020) the estimate for strengthening and straightening the Sirhind Canal RD 37000-39500 at village Kheri SlabatPur Block, District Ropar. The work was to be executed through MGNREGA at a cost of Rs 365.97 lakh.

Test check of records revealed that as per the first muster roll of the concerned work available on MGNREGA website, the work was started in May 2020. The expenditure on the work was to be incurred by the Project Officer (MGNREGA) based on verification and certification of work by the Division. The expenditure of Rs 183.27 lakh (Rs 130.65 lakh on labour and Rs 52.62 lakh on material) was incurred by the Program Officer (MGNREGA) till June 2021, but the work was still incomplete.

It was noticed that the work of straightening and strengthening of the Sirhind Canal at RD 37000-39500 was incomplete/stopped due to non-obtaining forest clearance. The work could not be completed even after a lapse of 26 months and after incurring an expenditure of Rs 1.84 crore. This had resulted not only in unfruitful expenditure of Rs 1.84 crore, but the intended benefits could not be delivered to the beneficiaries.

B) The estimate for providing laying of main riser of dia 350mm from chainage 3683 to 7480mm and providing air valve scour valve etc. complete in all respects and construction of one OSHR tank (Tank-1) Nard-Missewal-Chikna Lift Irrigation Scheme was administratively approved by Chie Engineer on 04/11/2020 for Rs 1666.54 lakh for.The estimate of the work was sanctioned vide CE on 28/07/2021 for Rs 259.18 lakh.The work was allotted to M/s Manmohan Singh, Contractor on 16/11/2021 for lakh Rs 441.58 with a stipulated period of six months (including months of rainy season) to complete the work.

A test check of records revealed that even after a lapse of more than two months from the intended completion date the work was still incomplete. The physical progress of the work was only 77 *per cent*, while the financial progress of the work was only 46.54 *per cent*.

Further, it was noticed that additional performance security was also not obtained from the contractor as per the agreement clause.

9 Punjab Water Resources Management & Development Corporation SAS Nagar

A) The project estimates for installation and energization of 502 Deep Tubewells for irrigation purpose in different blocks of Kandi Area in Districts SAS Nagar, Rupnagar, SBS Nagar, Hoshiarpur and Pathankot were administratively approved in August 2020. The State Government released (June 2021) Rs 30.20 crore under the Head 4702-00-800-14-01-53 to the Punjab Water Resources Management & Development Corporation Limited. Technical approval was also agreed in June 2020. The estimate of the project was prepared for installation

of 502 tube wells at the total project cost of Rs 195.91 crore and cost per tube well was estimated at Rs 39.03 lakh. The project was to be completed in two years' time.

Test check of records revealed that out of total 502 works of installation of tube wells only 28 works were allotted. The work on installation of balance 477 tubewells had not yet been started by the corporation. Out of the funds of Rs 31.34 crore received by the corporation an expenditure of Rs 5.05 crore was incurred and balance funds of Rs 26.34 crore were returned to the treasury.

Delay in allotment of works is delaying the implementation of project and depriving the benefit of additional irrigation of land of 51939 acres and non-utilization of funds to the tune of Rs 26.34 crore.

B) The Punjab Water Resources Management and Development Corporation is currently functioning in the rented building in Mohali. The corporation was allotted (August 2016) a site measuring 2364.52 sq. yards in Sector 68, Mohali for setting up its office building by Greater Mohali Development Authority (GAMADA). The land was allotted at the price of Rs 455.17 lakh with the condition of 50 *per cent* payment within 90 days from the date of issue of letter of intent and the remaining 50 *per cent* was to be paid in four equal installments.

Test check of records revealed that the Letter of Intent for the allotment of land was issued in July 2016. The company invited the bids for appointment of Consultant for Architectural Drawing, Structural Design & Drawing, Estimate and other allied works in October 2016 for construction of building on the land procured by the GAMADA. The corporation vide its letter dated November 2016 appointed M/s Inner Value Architecture-Interiors, Chandigarh @ contract price of .625 *per cent* of the project cost of the building of Rs 8 crore. The architect who was appointed for preparation of all Architectural Drawing, Structural Design & drawing, and was to submit these to GAMADA & corporation. It was noticed that though the payment of Rs 1.46 lakh had been made to the architect, he failed to provide complete services. GAMADA approved the building plan in April 2021 on submission of the same by the architect after a delay of nearly five years. It was further noticed that the revised estimate of the building had been prepared with an increase in civil cost from Rs 8.00 crore to Rs 14.00 crore and overall cost of building to Rs 22.00 crore.

Delay in construction of building despite appointing the architects in 2016 resulted in increased cost of Construction which would further drain the resources of the Company.

10 Lehal Division, IB Patiala

The project estimate for concrete lining of Bhawanigarh distributary system was approved in January 2019. 16 estimates for concrete lining of Bhawanigarh Branch, Balad branch and 8 minors were to be prepared for approval of competent authority. Out of this, four estimates for concrete lining of three minors and balad branch of bhawanigarh distributary system were not prepared even after lapse of more than three years. The work orders for seven out of 12 works, whose estimates were approved, were issued to various contractors during 2020-21 and 2021-22.

It was noticed that the work of concrete lining of Bhawanigarh Branch RD 74185-97869 and Bhawanigarh minor No.1 RD 0-19270 was still incomplete as on 30/11/2022.

11 Devigarh Division, IB Patiala

The project estimates for concrete lining of 12 minor/subminor of Banur distributary system, concrete lining of 1R distributary system and Arnauli distributary system were approved between 2016 and 2019. The work was allotted to various contractors on work order basis during 2016-17 to 2021-22.

It was noticed that 17 works against the Arnauli project, five works against 1-R project and 17 (four lining and 11 other works), 13 against Banur project were still incomplete even after lapse of time ranging between 12 and 21 months from date of allotment. As per physical progress reports, no physical progress was occurred in nine works since last six months as detailed below:

Sr. No.	Name of work	Date of start	Physical progress as on 30.06.2022 (in percentage)	Physical progress as on 30.11.2022 (in percentage)
1	Concrete lining of 1-R Distributary RD 7000-12000	22/10/2021	95	95
2	-do- RD 17411-22500	22/10/2021	98	98
3	Arnauli Distributary RD 34700-39000	04/03/2021	95	95
4	-do RD 39000-43500	04/03/2021	96	96
5	-do- RD 43500-46500	04/03/2021	95	95
6	-do- RD 46500-49060	04/03/2021	96	96
7	Concrete lining from RD 0-8600 Ghanour minor	18/02/2021	93	93
8	-do- RD 8600-17450	18/02/2021	78	78
9	-do- RD 17450-22500	18/02/2021	34	34

12 Abohar Canal Division, Abohar

The work of relining of Sirhind Feeder from RD 119700 to 447927 was administratively approved vide Ministry of Water Resources No.P.20011/2/2016-SPR/969-979 dated 6 April 2016. As per MoU of 2019, the work was to be completed in three closures of 2019 to 2021. However, due to various reasons, the time schedule for completion of work was revised to March-June 2023.

Audit noticed that the work of relining of Sirhind Feeder from RD 172500 to 447927 was completed upto the closure of 2021-22 and the remaining work from RD 119700 to 172500 comprising of 35 works was to be completed in the closure of 2022-23 for which tenders were floated and bids invited.

Due to some local issues, the tenders for the works for RD 123000 to 157500 were cancelled with the order of the government. However, it was noticed that the remaining works

for RD 119700 to 123000 and 157500 to 172500, comprising of 12 works were also not got executed.

13 Bist Doab Division, Jalandhar

The work “*Rehabilitation of Fatehgarh Sub-Minor RD 0-9366 Tail by concrete lining M15 concrete mix, mixed in automatic batching and mixing plant*” was administratively approved on 12/09/2014. The estimate was technically sanctioned by the CE 10/06/2016 for Rs 56.45 lakh. The work was allotted to M/s Pawandeep Singh & Company vide work order No. 16 dated 30/01/2019 with a period of 90 days for completion of work.

Scrutiny of records revealed that after starting the work, it was stopped (February 2019) due to a land dispute between the department and the army. The contractor showed his inability and refused (March 2019–December 2019) to execute the balance work due to non-resolving of the land dispute. The work was then allotted to Amandeep Singh, Contractor vide work order No. 107 dated 22/01/2021 agreed to complete the balance work at the already approved rates of previous agency. The work was again stopped by the army authorities in March 2021. As on date an expenditure of Rs 34.91 lakh (Rs 12.18 lakh paid to M/s Pawandeep Singh and Rs 22.73 lakh paid to Amandeep Singh Contractor) was incurred on the work.

It was further noticed that efforts to resolve the issue was regularly made by the divisional office with the army authorities but was still not resolved and work was not yet completed even after a lapse of more than three and half years (February 2019 to September 2022) leaving the farmers deprived of the intended benefit of irrigation for last four seasons.

It was noticed that the work was stopped (February 2019) as the department failed to foresee the problem of possible hindrance in the work as the sub-minor was going through the area where army activities were operational and failed to obtain NOC from the army authorities before start of the work. In reply to the information sought by the department the army stated (September 2022) that the disputed area was extensively used for training activities with army vehicles/equipment which will cause damage to sub-minor, if lined. Hence in light of the reply of the Army, sustainability of lining work of the sub-minor, if lined, for long time cannot be ensured without stable solution of the issue.

Moreover, it was also noticed that the performance bank security was also not extended/obtained from the contractor and no insurance cover was obtained from the contractor, which resulted in undue favor to the contractor.

14 Kandi Canal-3 Division, Hoshiarpur

The following estimates were prepared in 2015 and 2016 against lift irrigation scheme:

- (i) Estimate for the construction of distribution system for Naru Nagal distributary No. 1 off-taking at RD 1925 mtr. of Naru Nagal lift irrigation scheme offtake at RD 65693 mtr. of Kandi Canal Stage -2.
- (ii) Estimate for the construction of distribution system for Naru Nagal distributary No.2 off-taking at RD 3197 mtr. of Naru Nagal lift irrigation scheme offtake at RD 65693 mtr. of Kandi Canal Stage -2.

Scrutiny of records revealed that the above works were allotted to M/s Gurinder Singh, Contractor. The revised estimates of these works were also approved in 2016 indicating that

works were completed by then. The work completion report in case of work at (b) above was also issued to the contractor by the Executive Engineer, Investigation Division, IB Hoshiarpur.

It was noticed from the progress report and correspondences that after almost seven years of approval of estimate, the works were still incomplete (January 2023). The contractor was asked (October 2022) to complete the work at the earliest to which he replied that in case of work at (a) above, the department failed to provide hindrance free site to the contractor and in case of work at (b) above, the work was completed on 15/11/2016 and work completion report was also issued by the Engineer-in-charge.

4.3 Outstanding recovery of Water Cess

Government of Punjab, Department of Irrigation, vide its Notification No.14/22/94-IW (2)/5629 dated 12 November 2014 amended the Northern India Canal and Drainage Act, 1873 and levied Water Cess of Rs 50 per acre per crop on the occupier of land who uses the canal water for the purpose of irrigation. The Water Cess shall be payable by the user for Rabi & Kharif Crop by 31st May & 30th November respectively every year.

Test check of the records noticed that since the abolition of abiana and inception of water cess, water cess of Rs 198.59 crore was assessed in 13 divisions from 2014-15 to 2022-23. Out of this, Rs 16.82 crore only (8.47*per cent*) could be collected during these years and the remaining amount of Rs 181.77 crore (91.53*per cent*) was pending for recovery. The recovery of water cess ranged between 2.59 and 88.76*per cent* of the total recoverable amount. Non-recovery of water cess from regular defaulters acts as discouragement for the occupiers who deposit the water cess regularly.

It was further noticed that occupier/farmer-wise details of outstanding recovery of water cess were not readily available with the divisional offices. In the absence of this, the cumulative recoverable amount against an occupier had to be worked out from original assessment records for various years.

Further, the water cess collected was deposited in separate bank accounts opened for this purpose and the amounts were also being spent on repair/maintenance of distributaries/minors.

4.4 Outstanding recovery of Tawan

As per Section 30 FF of Northern India Canal and Drainage Act, 1873, (1) if a person demolishes, alters, enlarges, or obstructs a water course or causes any damage thereto, any person affected thereby may apply to the Divisional Canal Officer for directing the restoration of the watercourse to its original condition. (2) On receiving an application, the Divisional Canal Officer may, after making such enquiry as he may deem fit, require by a notice in writing served on the person found to be responsible for so demolishing altering enlarging, obstructing, or causing damage, to restore at his own cost, the water course to its original condition within such period as may be specified in the notice.

Rule 33 of Northern India Canal & Drainage Act, 1873 provides that any person taking water from canal without permission at times prohibited by proper authority shall be chargeable at the specific rates equal to 25 times of the normal occupier's rates. Further, section 45 of the Act provides that any amount due under the Act and certified by the Divisional Officer, to be recovered by the Collector from the person liable for the same as arrear of land arrear.

Test check of records revealed that Tawan of Rs 3.82 crore was pending for recovery in 10⁵ divisions during the year 2022-23, out of which only Rs 0.06 crore could be recovered.

This shows that more stringent efforts are needed by the divisional offices to affect the recovery expeditiously.

4.5 Outstanding recovery of Abiana

Section 37 of Canal and Drainage Act, 1873 provides that Abiana (Canal Water Rates) at the rates fixed by the Government is to be collected by the Revenue Department through the village lambardar on payment of three *per cent* fee of Abiana collected. The Irrigation department prepares the Khataunis (statement of Abiana) and sends them to the District Collector for collection. Government of Punjab, Department of Irrigation vide Notification dated 28.01.2010 fixed the rates of canal water at the rate of Rs 150 per acre per annum to be recovered in two equal instalments of Rs 75 per acre payable by May & November respectively every year.

Test check of the records supplied by nine⁶ divisional offices revealed that abiana of Rs 213.82 crores was outstanding for recovery as of November 2014. No recovery of abiana had since been made and the amount was still pending to be recovered. It was noticed that no farmer/occupier wise detail of outstanding abiana was available with the divisional offices. In the absence of which the farmer/occupier wise position of outstanding abiana was not ascertainable briefly.

4.6 Outstanding recovery of water charges

Under the provision of Canal and Drainage Act 1873, water charges at commercial rates were to be recovered from the agencies to whom the water is supplied at a fixed rate and the bills are to be raised at regular intervals.

Test check of records in seven⁷ divisions revealed that water charges of Rs.122.55 crore was recoverable in 2022-23. Out of which Rs.2.22 crore was recovered during the year leaving Rs.120.32 crore pending for recovery.

4.7 Outstanding recovery of Chakotarent

Test check of records in eight⁸ divisions revealed that the cultivable land had been given to the employees of the divisional office at Chakota rates. However, chakota rent of Rs 14.68 lakh was outstanding for recovery against the employees during 2022-23.

⁵ Bist Doab Division Jalandhar, Majitha Division UBDC Amritsar, Eastern Canal Division Ferozepur, Harike Canal Division Ferozepur, Lehal Division IB Patiala, Devigarh Division IB Patiala, Mansa Division IB Jawaharke, Abohar Canal Division, Sangrur Division IB Sangrur and Bathinda Canal Division Bathinda.

⁶ Harike Canal Division Ferozepur, Eastern Canal Division Ferozepur, Lehal Division IB Patiala, Devigarh Division IB Patiala, Mansa Division IB Jawaharke, Bhakra Main Line Division Patiala, Abohar Canal Division Abohar, Sangrur Division IB Sangrur and Bist Doab Division Jalandhar.

⁷ Harike Canal Division Ferozepur, Lehal Division IB Patiala, Devigarh Division IB Patiala, Mansa Division IB Jawaharke, Abohar Canal Division, Sangrur Division IB Sangrur and Bathinda Canal Division Bathinda.

4.8 Geo-tagging of mining sites

As per Clause 21 of Punjab State Sand and Gravel Mining Policy 2018, Geo-tagging of the mining area will be carried out while conducting physical inspection as the boundary of the mines will be checked using the coordinates recorded in GPS device, and the monitoring team can check whether any mining activity is going on outside the permitted area or not.

Further, Hon'ble NGT in OA no.360/2015 dated 26.02.2021 also directed for use of electronic surveillance through Unmanned Aerial Vehicles (UAVs)/ Remote Sensing surveillance especially in areas where sand mafias are active. Night vision drones could also be used for checking mining activity at night.

Test check of records in three⁹ divisions which had jurisdiction over sand mining sites revealed that the divisions were not using the technology viz. Geo-fencing, Geo-tagging and UAVsto detect and check illegal mining.

4.9 Formation of district/sub-division level teams for monitoring illegal mining

As per Punjab District Mineral Foundation Rules, 2018, in each district, there shall be a District Mineral Foundation which will work for the interest and benefits of persons, and areas affected by mining related operations. One of the functions of the foundation is to check illegal mining in the district and take preventive measures from time to time. The Government of Punjab, Directorate of Mining issued notification on 14 March 2016 on Monitoring and Prevention of illegal mining in the State of Punjab. Sr. No. VI (5) of the notification provided district level mechanism for monitoring and prevention of illegal mining. As per the mechanism, the Deputy Commissioner would prepare a roster for district/sub-division level teams of authorized officers and dedicated police force for monitoring and prevention of illegal mining. The authorized officer was required to submit weekly reports to the Deputy Commissioner. Further, sub-division level officers were required to submit fortnightly reports.

Test check of records in two¹⁰ divisions that had jurisdiction over sand mining sites revealed that records w.r.t. preparation of roster, weekly/fortnightly reports of checking were not available with the division in the absence of which it could not be ascertained whether any district/sub-division level team formed, roster was prepared and followed for checking illegal mining. Further, details of activities undertaken by DMF to prevent illegal mining, if any, was also not available on records.

4.10 Non-compliance of the instruction regarding checking of illegal mining

The Director, Mining, Water Resources Department had issued instructions in August 2020 and December 2020 to ensure that the minor minerals used in construction work are from legal source and royalty paid.

⁸ Harike Canal Division Ferozepur, Lehal Division IB Patiala, Devigarh Division IB Patiala, Mansa Division IB Jawaharke, Majitha Division UBDC Amritsar, Bhakra Main Line Division Patiala, Gurdaspur Division UBDC Gurdaspur and Bathinda Canal Division Bathinda.

⁹Amritsar Drainage Division, Phagwara Drainage Division, Golewala Drainage Division

¹⁰Amritsar Drainage Division and Phagwara Drainage Division

Test check of records notice in 12¹¹ divisions revealed that works relating to canal lining were executed in which minor minerals like sand and gravel were used on the works. However, none of the divisions complied with the above provisions and ensured that the minor minerals used on the works were obtained from legal sources. The divisions stated that compliance about deduction of royalty will be made at the time of payment of final bill. However, such corrective measures will address the issue of government revenue only.

The environmental aspect of illegal mining could have been addressed at the initial stage of execution of works by ensuring that the minor minerals used on works are obtained from legal source which was not done.

4.11 Periodic Inspection of brick kilns

Government of Punjab vide notification dated 13 December 2021 amended Rule 27(1), of Punjab Minor Minerals Rule, 2013 which provides that Director or any other officer authorized by him, may issue a license in Form B1 for an area up to two acre and depth up to three feet from any specified land for excavation of brick earth for a period of one financial year commencing from 1st day of April to 31st day of March. The excavation of brick earth from area up to 2 acres and depth up to 3 feet shall be considered as non-mining activity. As per Rule 27(1A), in case of area more than 2 acres or depth more than 3 feet or both, the permit is to be granted in Form K.

Test check of records revealed that there were 540 brick kilns within the jurisdiction of four¹² divisions, out of which 333 brick kilns were working and 207 brick kilns were non-working/closed. The divisions issued Form B 1 to 196 working BKO's during 2022-23 and no Form B 1 was issued to the remaining 137 BKO's.

It was noticed that no records relating to any periodical inspection of brick kilns and inspection notes were maintained in the divisions in the absence of which it could not be ascertained in audit how the divisions were ensuring the compliance of the above provisions by brick kilns.

4.13 Non-obtaining of Form K-1 by the contractors

Rule 28 of Punjab Minor Mineral Rules, 2013 provides that notwithstanding anything contained in these rules, the Director or any other officer authorized by him in this behalf, may grant a permit in Form 'K-1' for any specified land not already leased to anybody for mining or extraction of ordinary clay/earth.

Test check of the records noticed that five¹³ divisions carried out the works of canal lining through contractors, which contained items of earthwork in filling for which the contractors were required to bring ordinary earth from private land to the site of work for filling. However, the contractors were required to obtain permit in Form K-1 from jurisdictional mining officer before

¹¹ Lehal Division Patiala, Devigarh Division Patiala, Mansa Division (IB) Jawaharke, Abohar Canal Division Abohar, Amritsar Drainage Division Amritsar, Kandi Canal-3 Division Hoshiarpur, Bhakhra Main Line Division Patiala, UBDC Gurdaspur Division Gurdaspur, UBDC Madhopur Division Gurdaspur, Drainage Construction Division Sangrur, Bathinda Canal Division Bathinda and Jalandhar Drainage Division Jalandhar.

¹² Mansa Drainage Division Mansa, Canal Lining Division Sri Mukatsar Sahib, Golewala Drainage Division Ferozepur, Phagwara Drainage Division Jalandhar.

¹³ Abohar Canal Division Ferozepur, Golewala Drainage Division Ferozepur, Phagwara Drainage Division Jalandhar, Amritsar Drainage Division Amritsar and Kandi Canal-3 Division Hoshiarpur

starting the excavation of ordinary earth. The divisions were required to ensure that the contractors obtained permit in Form K-1 before excavation of ordinary earth.

However, none of the divisions obtained a copy of Form K-1 from the contractors to ensure this.

4.14 Outstanding revenue

Audit noticed that the sand mining sites were not operated by the concessionaires during the period covered under audit and the matters regarding final settlements were under litigation. The Department had to take mining/desilting activities to avoid shortage of sand in the market. Revenue from the sale of sand was directly realized by the Department. EMF/DMF was calculated as per rules and deposited in respective accounts. As such there was no outstanding revenue on account of the sale of sand by the department.

However, revenue of Rs 7.15 crore from 133 brick kilns owners under the jurisdiction of six divisions was outstanding. Out of this, Rs.1.82 crore was pending from 94 working brick kilns.

Part-B-4 Water Supply & Sainnitiation (Public Health) Department.

The result of Audit for the year 2021-22 revealed that maintenance of initial records of accounts and functioning of the Building and Roads wing of Public Works Department (B&R) was not satisfactory and irregularities continued to persist despite having been pointed out in the Inspection Reports during the Local /Audit conducted by this office and the irregularities noticed during the Audit by Audit Parties during the the financial year 2022-23 are given below.

1(i) Unfruitful expenditure- Rs. 1.40 Crore

The work of “Augmentation of water supply scheme for village Kikar Khera, Block Abohar District Fazilka under Punjab Rural Water & Sanitation Sector Improvement Project (PRWSSIP)” was administratively approved for Rs. 213.94 lakh on 03/08/2016 and was technically sanctioned for Rs. 210.88 lakh on 26/09/2016. The work was allotted to Shri Gurjeet Singh, Contractor on 14/11/2018 for Rs. 176.65 lakh with the time limit of 15 months including (three months for operation and maintenance) from the date of issue of allotment letter (i.e.30.11.2018).

Scrutiny of records of EE, Water Supply & Sanitation Division, Abohar revealed that the said work had been stopped before 14/05/20. The division had asked the contractor to complete the remaining work on 22/07/2021 and 27/08/2021. Further, the division had again issued notice to the contractor on 19/09/2022 stating that the work was not completed as per allotment and was directed to complete the remaining work. But the said work was not completed even after a lapse of over four years from the date of acceptance/allotment letter. The division had neither terminated the contract nor imposed liquidated damages for non-completion of work. It was noticed that an expenditure of Rs. 140.00 lakh that has been incurred so far was unfruitful and the intended users had been deprived of potable drinking water.

Further, the contractor submitted a bank guarantee of an amounting to Rs. 8.84 lakh on 21/11/2018 with validation up to 20/06/2020. But the bank guarantee was also not revalidated so far resulted into undue favour to the contractor.

1(ii) Unfruitful expenditure- Rs. 69 lakhs

The work of “Augmentation of water supply scheme for village Dhinganwali, Block Abohar District Fazilka under “Punjab Rural Water & Sanitation Sector Improvement Project (PRWSSIP)” was administratively approved for Rs. 156.18 lakh vide letter no. 11/274/2016-6ES2/810916/2 dated 03.08.2016 and the work was technically sanctioned for Rs. 150.20 lakh vide letter no. 5611 dated 26.09.2016. Further, the work was allotted to M/S R and J Infrastructure Govt. Contractor vide letter no. 2332 dated 14.11.2018 at a cost of 129.83 lakh with the time limit of 15 months including (three months of operation and maintenance) from the date of issue of acceptance letter (i.e., 14.11.2018).

Scrutiny of records of EE, Water Supply & Sanitation Division, Abohar revealed that the said work had been stopped before 11/03/2020. The department had issued termination notice to the contractor to complete the remaining work (27/08/2021). But the said work was not completed by the contractor even after lapse of over four years from the date of acceptance letter. However, the division had neither terminated the contract nor imposed liquidated damages for non-completion of work. An expenditure of Rs. 69 lakhs incurred so far was unfruitful and the intended users have been deprived of potable drinking water.

Further, the contractor submitted the bank guarantee (in FD form) of an amounting to Rs.6.50 lakh on 21/11/2018 with validation up to 26/11/2020 which has not revalidated so far which resulted in undue favour to the contractor.

1(iii) An agreement was made between M/S H.N. Singh &Co. and Chairman GPWSC, village Tedewal block Nurpur Bedi for the work of Bifurcation/Augmentation of water supply scheme in village Tedewal (providing and installing a new tubewell of size 200mm I/D straight up to 200 mtr. depth etc.) on 07/09/2021 for Rs.15.37 lakh with stipulated period of completion was three months.

Scrutiny of records of EE, Water Supply & Sanitation Division, Anandpur Sahib revealed that the date of completion of the installation of tube-well shown in the first and final bill as 30/07/2021, whereas the contract agreement was signed on 07/09/2021. It shows that the department entered into an agreement after the completion of work. The said work was completed after incurring an expenditure of Rs. 15.38 lakh.

The construction of OHSR and construction of pump chamber, raising main, distribution system, disinfection unit and development of water works were also to be done with the installation of the tube-well. But the department had allotted the above works to the other contractor (Murari Prashad Govt. Cont.) on 16/08/2021. An agreement was signed between the contractor and Chairman, GPWSC Village Tedewal, Block Noorpur Bedi for the work with the allotted cost of Rs. 28.84 lakh with stipulated period of completion was six months. Further, it was noticed that the said work had been stopped/withheld after incurring an expenditure of Rs. 15.94 lakh. It shows that the work had not been completed even after a lapse of eight months from the date of completion.

This had resulted in not only an unfruitful expenditure of Rs. 31.32 lakh (Rs.15.38 lakh plus Rs. 15.94 lakh) incurred on the installation of tube well and construction of OHSR & other works but also deprived the intended benefit to users for providing potable water.

1(iv) An agreement regarding work of Bifurcation/Augmentation of water supply scheme in village Patti (providing and installing a new tube-well of size 200mm I/D straight upto 150mtr. Depth) was signed between M/s Popular Pipes and Executive Engineer, WSSD, Anandpur Sahib on 18/06/2021 for Rs. 16.92 lakh with the stipulated period of completion was two months.

Scrutiny of records of EE, Water Supply & Sanitation Division, Anandpur Sahib revealed that the work was completed on 27/07/2021 after incurring an expenditure of Rs. 18.86 lakh (i.e., an excess expenditure of Rs.1.94 lakh). Moreover, the construction of OHSR and construction of pump chamber, rising main, distribution system, disinfection unit and development of water works were also to be done with the installation of the tube-well. But the department had only installed the tube well. However, the work related to construction of OHSR and construction of pump chamber, raising main, distribution system, disinfection unit and development of water works were not even allotted after lapse of 15 months since the installation of tubewell.

This had resulted in an unfruitful expenditure of Rs. 18.86 lakh incurred on the installation of tubewell and deprivation of potable water to the intended users.

2. Avoidable expenditure on installation of water meters-Rs.72.78 lakh

Government of Punjab, Department of Water Supply and Sanitation Vide its notification No. 7/19/2001-6B&R-II/754 dated 29.10.2021 fixed the monthly charges per connection (Flat Rate basis) Rs. 50/- per month. These rates were applicable for a period of one year i.e., w.e.f. 1.10.2021 to 30.09.2022 unless revised earlier. Thereafter the water services charges will be increased @ 10% per year. These water services charges shall be applicable to schemes run by the department of Water Supply and sanitation. The Water services charges for the schemes run by the Gram Panchayats Water and Sanitation Committee (GPWSC) shall be fixed by the respective Gram Panchayats/GPWSCs. GPWSCs may consider re-fixing the water charges considering the decision of the Council of Ministers dated 18.10.2021 to provide free power to rural water supply schemes.

Scrutiny of the records of EE, Water Supply and Sanitation Division No.2, Moga revealed that 78 work orders were issued to various contractors for installation of water supply meters under the jurisdiction of this division. As per records/works orders issued, 62826 meters were required to be installed out of which only 3172 water meters were installed till 12/2022. An expenditure of Rs.78.72 lakh was transferred to GPWSCs out of which expenditure of Rs.30.06 lakh was incurred on installation of these water meters. However, it was observed that as the water charges were fixed by the Government on flat rate, then the requirement for installation of these water meters may be justified to Audit.

Thus, incurring the expenditure of Rs.30.06 lakh on installation of these meters has resulted in avoidable and in fructuous expenditure to the department.

3. Undue favour to the contractor for providing interest free mobilization advance

The work “Design and Build all components of the Drinking water supply system including water treatment plant at Patrewala of 68 MLD Capacity storage tanks, raw water and clear water pumping stations along with pumping electro mechanical machinery, clear water transmission mains up to inlet of existing/proposed OHSR’s/ESR’s in various villages with adequate head, installation of bulk water meters, generators, transformers etc. for providing bulk supply of treated water to large group of villages in block Khuian Sarwar, Abohar, Arniwala&Fazilka District on DBOT basis and (ii) Operation & Maintenance of the same and supply of treated water to various villages in block Khuian Sarwar, Abohar, Arniwala&Fazilka District for a period of 120 months after commissioning was allotted to M/s Larsen & Toubro Limited on 04/01/2022 with scheduled date of completion was within 30 months (including three months trial and run period).

Scrutiny of the records of XEN, WSSD, Aboharrevealed that interest free mobilization advances of Rs. 28.60 crore in two equal installments (Rs. 14.30 crore each on 07/03/2022 and 30/06/2022 was provided to the contractor at the rate of 5percent of the contract value. However, providing interest free mobilization advance to the contractor at the rate of 10 percent of the contract value (Rs285.97 crore) in the contract agreement was contrary to the provision of the Standard Bidding Document which provides for mobilization advance up to 5 percent of the contract value with an interest rate of 9 percent p.a.

It was noticed that during providing 2nd installment (30/06/2022) of mobilization advance, division was not ensured satisfactory utilization of advance. The mobilization advance given to contractor, linked with progress of work not time based. The progress of work was very slow and till date even after lapse of one year of contract (till payment of first running bill) Rs.2.69 crore (which was less than one percent of total value of work allotted) was paid to contractor. The recovery of advance was from 30 percent to 90 percent. Hence contractor was given undue advantage/benefit by framing favorable contract conditions such as providing interest free mobilization advances10 percent of the contract value and recovery of the advance had been linked with the progress of the work which was in contravention to the provision ibid.

Hence, payment of mobilization advances of Rs. 28.60 crore was unjustified. Moreover, the department also suffered a loss of Rs. 1.91 crore as interest at the rate of 9 percent per annum up to 31/01/2023.

4 Bank Guarantee, secured advance, security deposit

(i) Non-obtaining/ non- renewal of Bank guarantee and non-verification thereof

Scrutiny of record in six¹⁴ divisions (Annexure-1) it was noticed that the either division has not obtained the bank guarantees or not renewed the bank guarantees from various contractors or the original bank guarantees are not available with the division. Further, verification of bank guarantees from concerned bank was also not carried out.

¹⁴ EE, Water Supply & Sanitation Div. No.3, Bathinda; (ii) EE, Water Supply & Sanitation Div.No.;2, Bathinda;(iii) Water Supply & Sanitation Div.No.1, Muktsar; (iv) EE, Water Supply & Sanitation Div., Malout; (v) EE, Water Supply & Sanitation Div., Abohar;(vi)) EE, Water Supply & Sanitation Div.,SBS Nagar.

Non-obtaining/ non-renewal of bank guarantee and non-verification from the banks resulted in to undue favour to contractor and may result in bogus bank guarantee also.

(ii) Non recovery of secured advance

Scrutiny of records of EE, Water Supply & Sanitation Division, Rajpura revealed that for the Work of Sewerage Scheme & Construction of Sewage Treatment Plant including O&M for 60 months in Cluster of 10 village District Patiala under NABARD-XXIV), the division provided the secured advance of Rs. 8.22 crore, whereas the department had recovered only Rs. 7.62 crore from the running Bills (up to 17th running bill) and an amount of Rs. 60.22 lakh was still pending to be recovered which resulted in undue benefit to the contractor.

(iii) Non deduction of Security deposit from price adjustment bills

Scrutiny of records of EE, Water Supply & Sanitation Division, Rajpura noticed that security deposit amounting Rs. 6219883/- was not retained in respect of 6 price adjustment bills of the work Design and Build Surface Water Supply System based on surface water to supply treated water to various villages and operation and maintenance of the same water supply system for a period of 120 months of district Patiala and Fatehgarh Sahib.

(iv) Non deduction of security deposit from mobilization advance

Scrutiny of records of Executive Engineer, Water Supply & Sanitation Division, Abohar revealed that mobilization advance of Rs.28.60 crore (10 percent of the contract value of Rs.285.97 crore was provided to the contractor. However, security was not deducted from the mobilization advances paid to the contractor. Non deduction of security amounting to Rs.17158488/- (6%) resulted in a loss of interest of Rs.1146211/- upto 31.01.2023.

5. Irregular payment to the contractor

Clause 37 of Payment Schedule of schedule of payment of supply, erection and Commissioning of the Agreement provides that the department shall make the payment to contractor in the following manner:

- (1) 50 percent on the completion of the contract period.
- (2) 50 percent after three months with achievement of BOD < 10 and other applicable standards prescribed by PPCB.
- (3) Against plant and machinery and its inspection at STP site duly supported with inspection note by XEN concerned & approved by SE concerned.
- (4) Against completion of STP related civil structure and complete installation of plant.

Scrutiny of the records of EE, Water Supply & Sanitation Division No.2, Bathinda revealed that the work was allotted to the contractor with the time limit of nine months for construction and three months for stabilization of work. As per the 8th running bill, the contractor had submitted a bill of Rs. 4.69 crore.

The department made the full payment of the bill which was contrary to the provisions *ibid*.

6. Payment made to contractor without original invoices/bills of the items/materials used for the work

Scrutiny of records revealed that in various divisions in seven cases (Annexure-3) the department had made payment of bills/ secured advance to contractor without verifying and obtaining original invoices/bills of the items/materials used. Due to this, the audit cannot ascertain whether the materials were received and executed on the work or not.

Due to this, the genuineness of the material/items purchased and brand/make of the items executed by the contractor cannot be verified in audit.

7. Non execution of work of railway crossing and Non-obtaining of NOC for Water Surface Project

An agreement was made for Design and Build Surface Water Supply System based on surface water to supply treated water to various villages and operation and maintenance of the same water supply system for a period of 120 month of district Patiala and Fatehgarh Sahib (Rs. 318 Crore for Design Build and Rs 66.03 Crore for O&M) between M/s KNK-JWIL JV and Superintending Engineer, Water Supply and Sanitation Circle on 27/07/2020 with stipulated period of completion was six months.

Test check of records of EE, Water Supply and Sanitation Division, Rajpura division revealed that work regarding three sections of railway crossing were to be executed by Railways Department and an amount of Rs. 1.42 crore was released to Railway Department. But these works were not executed by the Railway Department till date.

This had resulted in not only blockade of funds but also resulted in delay in completion as well as deprival of intended benefit to beneficiaries.

8. Delay in completion of Water Supply Scheme/work

Scrutiny of records revealed that the works were allotted to the different contractors in the divisions (Annexure-4) and these works were not completed on its scheduled time and delay of works ranged between one month to 42 months.

Hence, the department failed to complete the work on time which had resulted in the deprival of potable drinking water by the general public.

9. Blockade of funds under deposit works- Rs. 7.29 Crore

Scrutiny of records of EE, Water Supply and Sanitation Division No. 2, Patiala noticed that funds related to deposit work amounting to Rs. 7,28,79,740/-were lying for 15 deposit works since 10/2021 and the same were still lying unspent (10/2022).

10. Payment to contractors without obtaining the proof of payment of royalty on mines and minerals used for the work

As per the instructions issued by the Department of Water Resource Govt. of Punjab vide letter no. 1673/General SIT dated 01.12.2020, the department will ensure that the contractor has paid the royalty for procuring sand, bajri and gravel which is executed for works

in the department before making final payment to the contractor for such type of work where sand, bajri and gravel has been executed on the work.

Scrutiny of the records in seven divisions (Annexure-5) revealed that the work of augmentation of water supply schemes had been completed or in process during the audit period and payments of these works had been made by the divisions to contractors without ensuring that royalty has been paid by the contractors for minor minerals such as sand, bajri, gravel, etc. used in carrying out the works which was contrary to the guidelines.

11.(i) non-deduction of statutory dues from agency's advance bills

An agreement was made for design and build Surface Water Supply System based on surface water to supply treated water to various villages and operation and maintenance of the same water supply system for a period of 120 months of district Patiala and Fatehgarh Sahib (Rs. 318 crores for Design Build and Rs 66.03 crore for O&M) between M/s KNK-JWIL JV, Faridabad and superintending engineer, water supply and sanitation circle, Nabha road Patiala, Punjab (27.07.2020) with time limit to complete the work by 26.01.2023. As per the provisions of the contract, the amount was to be deducted towards the advance income tax and GST shall be at the rate of 2 percent each and labourcess at the rate of 1 percent.

Executive Engineer, WSSD, Rajpura

Scrutiny of records of EE, Water Supply & Sanitation Division, Rajpura revealed that the payment of Rs. 159000000/- was made to contractor without deduction of statutory deductions. An amount of Rs. 2839286 (@ 2% GST), 2839286 (@ 2% income tax) and Rs. 1419643 (@1% labourcess) was required to be deducted from bills, but the department did not deduct the said amount. This had resulted in undue favour to the contractor and the loss to the Government of an amount of Rs. 70.98 lakh.

11(ii) Non deposit of Labourcess

Government of Punjab Department of Labor instructions issued vide its notice no. 6032 dated 11/01/2008, labor cess 1 percent on the value of work shall be deducted from the bills of the contractors and shall be deposited through area cess collector in the shape of Bank Draft in favour of Punjab Construction Labour Welfare Board.

Scrutiny of records in five divisions (Annexure-6) revealed that Rs. 49.56 lakh deducted but not deposited into Government account till date.

Non depositing of Labourcess into concern head was in contravention of above instructions.

12. Water Supply sample testing in the district lab

Water Supply and Sanitation Department had formulated a monitoring protocol according to which all the ground water-based sources i.e., tube-wells and hand-pumps are regularly being tested for basic chemical parameters, heavy metals including uranium once in a year whereas bacteriological parameters are tested twice in a year.

- (1) District Barnala, only 15 habitations covered twice for water sample testing out of 117 habitations in the year 2021-22. Non conducting of water sample testing twice in the year may not achieve the intended purpose of the scheme.

- (2) District Bathinda for the period 07/2021 to 12/2022, out of 504 habitations no habitation was tested twice in the year for bacteriological water sample test. It was noticed that 28 habitations were not tested for single time also.
- (3) District Mukatsar Sahib for the period 07/2021 to 12/2022 it was noticed that 230 Villages/habitations were situated in the district. In the 25 habitations in the district no chemical testing was conducted. It was noticed that in 48 habitations bacteriological parameters were not tested twice in a year during 2022-23.
- (4) District Abohar for the period 07/2021 to 12/2022, 264 Villages/habitations situated. 65 habitations in the district no chemical tests conducted during the year.
- (5) EE WSSD Ferozpour Division for the period 07/2021 to 01/2023, 708 Villages/habitations situated. 437 (achievement 62%) habitations in the district no single chemical tested conducted during the year. It was noticed that only 263 habitations out of total habitations conducted bacteriological test (achievement 37 percent).
- (6) SBS Nagar for the period 01.04.2022 to 01.03.2023, 540 Villages/habitations (in 5 blocks) situated. Out of these 32 habitations in the district no single chemical test was conducted during the period. Audit further noticed that 54 habitations out of total habitations, no pre and post monsoon Bacteriological test conducted in the period. It was further noticed that the division never conducted Pre-Monsoon Bacteriological test in any villages.
Non conducting of chemical water sample testing once in the year and bacteriological samples testing twice (Pre and Post Monson) in the year may not achieve the intended purpose of the scheme.

13. Non-preparation of Annual Procurement Plan

Sub clause (1) of Section 3.2 of the Punjab Transparency in Public Procurement Act 2019 provides that the annual procurement plan, the procuring entity in line with the (2) of section 3.1 shall prepare annual procurement plan at the beginning of financial year; (2) A procuring entity shall prepare its annual procurement plan in a rational manner and in particular shall: a) avoid emergency procurement wherever possible; b) aggregate its requirements wherever possible, both within the procuring entity and between procuring entities, to obtain value for money and reduce procurement costs; c) avoid splitting of procurement to defeat the use of appropriate procurement methods. (3) The annual procurement plan shall be approved by an appropriate budget approving authority; (4) The procuring entity shall observe the approved annual procurement plan and any unplanned procurement shall get a prior written approval of the accounting officer.

Scrutiny of the records of EE, Water Quality Division Mohali revealed that the division had purchased the chemicals and consumables from the different suppliers for the Water Quality Labs as per the demand raised by the Water Quality Labs. Moreover, it was the responsibility of the Chief Chemist to prepare an annual action plan for effective Water Quality Managements for basic and newly emerging parameters and procuring entity is to prepare annual procurement plan at the beginning of financial year. However, neither the Chief Chemist prepared, nor the division had prepared the Annual Procurement Plan for the WQ Labs for period 2021-22 and 2022-23. However, the division had procured the chemicals and consumables amounting to Rs. 116.04 lakh from the different suppliers during the period covered under audit as per following details-

Voucher No.	Date	Name of supplier	Name of goods/items	Amount (in Rs.)
52	16/07/2021	Himalaya Scientific House	Chemicals and consumables	126568
53	-do-	Oswal Scientific Store	-do-	216095
63	-do-	Matrix Live Technologies	Filter papers and desiccators	105560
64	-do-	Arihant Instruments & Chemicals	Chemicals and consumables	518672
126	26/08/21	Ahuja Agencies Ltd.	-do-	3226
		Bharat Instruments Chemicals	-do-	14192
		Oswal Scientific Store	-do-	595747
127	-do-	Kasablenka Corporation	-do-	7155
36	12/10/21	Arihant Instruments & Chemicals	-do-	356371
55	-do-	Super Sales & Engineers	-do-	645120
56	-do-	Do	-do-	430080
57	-do-	Do	-do-	430080
58	-do-	Do	-do-	286720
82	22/10/21	Himalaya Scientific House	-do-	48169
		Ahuja Agencies	-do-	12441
		Arihant Instruments & Chemicals	-do-	55933
81	-do-	Himalaya Scientific House	-do-	32113
	-do-	Ahuja Agencies	-do-	8294
65	12/11/21	Rastech Instruments Services Corporation	-do-	249506
68	-do-	Agilent Technologies Pvt. Ltd.	-do-	623757
215	24/11/21	Rastech Instruments Services Corporation	-do-	606777
216	-do-	-do-	-do-	443567
241	-do-	Agilent Technologies Pvt. Ltd.	-do-	488149
242	25/11/21	-do-	-do-	195260
243	-do-	-do-	-do-	130173
251	25/11/21	Arihant Instruments & Chemicals	-do-	79205
268	-do-	Rastech Instruments Services Corporation	-do-	1078716
273	-do-	Oswal Scientific Stores	-do-	168583
274	29/11/21	-do-	-do-	112389

277	-do-	-do-	-do-	421458
91	22/12/21	Rastech Instruments Services Corporation	-do-	213564
100	23/12/21	-do-	-do-	275950
109	-do-	-do-	-do-	47889
77	14/02/22	-do-	-do-	404506
76	-do-	-do-	-do-	269671
53	07/03/22	Super Sales & Engineers	2 lakh H2S vials	573440
62	-do-	-do-	-	860160
149	2503./22	Sandeep Instruments & Chemicals	Chemicals and consumables	468794
Total				11604050

14. Non-procurement of H₂S vials and Field-Testing Kits (FTKs) through GeM

As per the notification of Finance Department, Govt. of Punjab dated 18/03/2018, PFR Vo.II in Appendix S, after Rule 7, the following rule shall be inserted, namely:- "Rule 7-A.- (I) The Central Government e- Marketplace (GeM) shall be used by the State Government Departments or Government Agencies for direct on-line purchases of goods and services as under:-

- (i) Up to Rs 50,0001- through any of the available suppliers on the GeM, meeting the requisite quality, specification, and delivery period.
- (ii) Above Rs 50,0001- and up to Rs 30,00,0001- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification, and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.
- (iii) Above Rs 30,00,0001- through the supplier having lowest price meeting the requisite quality, specification, and delivery period after "mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

(A) Scrutiny of the records of EE, Water Quality Division Mohali revealed that the department had purchased 2 lakhs H₂S vials for bacteriological water testing on 09/02/2022 and paid to M/s Super Sales & Engineers Ltd. Rs. 1433600/- (Rs.5.73 lakh vide Vr. No. 53 dated 07.03.22 and Rs.8.60 lakh vide Vr. No. 62 dated 07.03.22) through rate contract. However, the department had not procured the bacteriological vials through GeM which was against the provisions of the financial rules *ibid*.

(B) Scrutiny of the records of EE, Water Quality Division Mohali revealed that the department had purchased 1500 FTKs worth Rs.33.79 lakh at the rate of 2253 per kit through rate contract. As per *ibid* rule, the purchase above 30 lakhs required to be purchased through the supplier having lowest price meeting the requisite quality, specification, and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM. However, the department had purchased 1500 FTKs worth Rs. 33.79 lakh through rate contract

which was against the provision of financial rules. Moreover, the FTKs purchased earlier can be refilled which could have saved government money.

15. Improper utilization of Mobile Water Testing Labs

As per Chapter 10.1(ii) of the Operational Guidelines of Jal Jivan Mission (JJM), District laboratory: It is suggested that district lab will test 250 water sources/ samples per month (i.e. 3,000 in a year as per the target of roster available on Department/ National Mission IMIS) covering all sources randomly spread geographically including the positively tested samples referred by the subdivision/ block laboratory/ mobile laboratory on at least for 13 basic water quality parameters. The district lab will also refer the positively tested samples to the State laboratory immediately. The other parameters may be tested as per local contamination at district level.

Scrutiny of the records of EE, Water Quality Division Mohali revealed that there were two mobile water testing lab vehicles No. PB-12L 3588 and PB-65X 9154 were working in the division. However, mobile water testing lab vehicle PB-12L3588 was being used for the collection/transportation of the samples only and no testing instruments were installed in the laboratory. As per the logbook of the said vehicle, it was noticed that in many occasions, the mobile lab went to different places but no sample was transported by the mobile lab and no sample was received by the district lab on that day. Moreover, there was another vehicle which was non-operational/lying unutilized and not even being used for the collection & transportation of the samples.

16. Improper monitoring of water testing using bacteriological vials

As per Para 10 (vi) of the Operational Guidelines of Jal Jivan Mission (JJM), Gram Panchayat and/ or its sub-committee, i.e. VWSC/ Paani Samiti/ User Group, etc. to identify, train and appoint 5 women from local community to conduct water quality tests using FTKs/ bacteriological vials and report the results; and (viii) setting up a system to procure/ refill FTKs/ bacteriological vials and monitoring their utilization.

Scrutiny of the records of EE, Water Quality Mohali revealed that the department had purchased 2 lakh H₂S vials for bacteriological water testing on 09/02/2022. However, the department had not maintained/shown the records related to utilization of H₂S vials and sample tested using the vials for bacteriological water testing. However, the MIS report (up to Nov. 2022) shows that only 5.19 percent of the sources were tested for bacteriological test for post monsoon period.

Due to this, the department has failed to achieve the target of testing water sources and setting up a system to monitor the utilization of bacteriological vials.

17. Improper monitoring of water testing using Field-Testing Kits (FTKs)

As per Para 10.1 (iv) of the Operational Guidelines of Jal Jivan Mission (JJM), Testing of water quality using Field Test Kit (FTK) at Gram Panchayat level: Gram Panchayat and/ or its sub-committee, i.e. VWSC/ Paani Samiti/ User Group, etc. will ensure to test 100% drinking water sources including private sources and sanitary inspection under its jurisdiction using FTK. The test results and sanitary inspection report will be submitted to the concerned PHED/ RWS Department. Further, Para 10.5 states that the JJM IMIS portal will capture the following: i.)

water quality monitoring through laboratory tests at all levels as per the frequency; ii.) water quality surveillance undertaken by community through FTKs in all villages as per the frequency of testing.

Scrutiny of the records of EE, Water Quality Mohali revealed that the department had purchased 1500 FTKs worth Rs.33.79 lakh on 20/09/2021 for chemical testing of water capable of testing 12 parameters. Further, these FTKs were handed over to the different Water Testing Labs and divisions of department for testing of water quality. One Field-Testing Kit was capable of test 100 samples. Therefore, a total of 150000 samples were to be tested from these FTKs. As per the MIS report provided by the department, only 74140 samples were tested using FTKs (up to Nov. 2022) which was less than 150000 samples to be tested using 1500 FTKs. This shows that the all the FTKs were not used for water testing and lying unutilized with the various water quality labs/divisions till date and department has failed to monitor the use of FTKs.

Non-utilization of FTKs had resulted in deprival of benefit to the intended users and loss of govt. money.

18. Split purchase of chemicals & consumables and computer related items

Scrutiny of the records of EE, Water Quality Division Mohali revealed that the division had purchased the chemicals and consumables of Rs. 116.04 lakh (Annexure-A) and computers and related items of Rs. 26.87 lakh (Annexure-B) from the different suppliers for the Water Quality Labs. The division had entered into various rate contracts with the different suppliers during 2021-22 and purchase was not carried out through competitive bidding.

The division had split the purchases during this period to avoid the approval of the competent authorities. It was also noticed that the different suppliers had charged different rates for similar items. If the chemicals & computers items were procured through competitive bidding the rate of these could have been less.

Annexure-A

Voucher No.	Date	Name of supplier	Name of goods/items	Amount (in Rs.)
52	16.07.21	Himalaya Scientific House	Chemicals and consumables	126568
53	-do-	Oswal Scientific Store	-do-	216095
63	-do-	Matrix Live Technologies	Filter papers and desiccators	105560
64	-do-	Arihant Instruments & Chemicals	Chemicals and consumables	518672
126	26.08.21	Ahuja Agencies Ltd.	-do-	3226
		Bharat Instruments Chemicals	-do-	14192
		Oswal Scientific Store	-do-	595747
127	-do-	Kasablenka Corporation	-do-	7155
36	12.10.21	Arihant Instruments & Chemicals	-do-	356371
55	-do-	Super Sales & Engineers	-do-	645120
56	-do-	Do	-do-	430080
57	-do-	Do	-do-	430080
58	-do-	Do	-do-	286720
82	22.10.21	Himalaya Scientific House	-do-	48169
		Ahuja Agencies	-do-	12441

		Arihant Instruments & Chemicals	-do-	55933
81	-do-	Himalaya Scientific House	-do-	32113
	-do-	Ahuja Agencies	-do-	8294
65	12.11.21	Rastech Instruments Services Corporation	-do-	249506
68	-do-	Agilent Technologies Pvt. Ltd.	-do-	623757
215	24.11.21	Rastech Instruments Services Corporation	-do-	606777
216	-do-	-do-	-do-	443567
241	-do-	Agilent Technologies Pvt. Ltd.	-do-	488149
242	25.11.21	-do-	-do-	195260
243	-do-	-do-	-do-	130173
251	25.11.21	Arihant Instruments & Chemicals	-do-	79205
268	-do-	Rastech Instruments Services Corporation	-do-	1078716
273	-do-	Oswal Scientific Stores	-do-	168583
274	29.11.21	-do-	-do-	112389
277	-do-	-do-	-do-	421458
91	22.12.21	Rastech Instruments Services Corporation	-do-	213564
100	23.12.21	-do-	-do-	275950
109	-do-	-do-	-do-	47889
77	14.02.22	-do-	-do-	404506
76	-do-	-do-	-do-	269671
53	07.03.22	Super Sales & Engineers	2 lakh H2S vials	573440
62	-do-	-do-	-	860160
149	25.03.22	Sandeep Instruments & Chemicals	Chemicals and consumables	468794
Total				11604050

Annexure-B

Voucher No.	Date	Name of supplier	Name of goods/items	Amount (in Rs.)
94	27.07.21	Phutela Computers Kingdom	20 printers	233160
36	12.10.21	Jastech Infosystems P. Ltd.	11 computers	276632
82	22.10.21	Future Electronics	-	21360
	-do-	Phutela Computers Kingdom	-	255713
81	-do-	Future Electronics	-	14240
	-do-	Phutela Computers Kingdom	-	170476
83	-do-	Jastech Infosystems P. Ltd.	11 computers	110561
84	-do-	Jastech Infosystems P. Ltd.	-do-	73707
58	12.11.21	Jastech Infosystems P. Ltd.	-do-	276401

59	-do-	Banical Infotech Pvt. Ltd.	-	279132
60	-do-	NSB Telecom	11 Acer desktop	299912
57	-do-	Jastech Infosystems P. Ltd.	11 computers	73769
84	-do-	Phutela Computers Kingdom	22 printers	93264
85	-do-	Jastech Infosystems P. Ltd.	11 computers	110653
87	-do-	Banical Infotech Pvt. Ltd.	-do	198088
88	-do-	NSB Telecom	-do	199942
Total				2687010

19. Excess payment of Rs. 62.85 lakh paid to the NIELIT regarding the Shikayat Nivaran Kendra (SNK) Mohali

A contract agreement was signed between EE, WSSD No. 3 SAS Nagar with NIELIT (National Institute of Electronics and Information Technology) for the Rural Water Supply Related Complaint Redressal System for the rural areas of Punjab for lodging their complaints regarding water related problems through the application of software for IVRS. Para 6 of Agreement provides that one supervisor cum Database Administrator will be appointed on contractual basis by NIELIT. As per Para 7, four computer operators will be appointed on a contract basis. Further, Para 15 of the Agreement provides the provision of monthly recurring cost of Rs. 75000/- plus increase in All India Consumer Price Index implementable from month of launch of project i.e. October 2009 onwards every year.

Scrutiny of the records revealed that the payments were made by the EE, Water Quality Mohali to the NIELI for the SNK project, whereas the agreement was signed between EE, WSSD No. 3 SAS Nagar and NIELIT which was against the provisions of financial rule. As per agreement, the monthly recurring administrative charges of Rs. 75000/- (plus increase in All India Consumer Price Index implementable from October 2009 onwards every year) was to be paid to the NIELIT. As per agreement Para 15, there was provision for monthly recurring cost (Rs. 75000/- plus increase as per CPI) only and no separate provisions for administrative charges and salary of staff. However, the NIELIT has charged separately for stationary & administrative charges and salary of peon. Moreover, the NIELIT had increased one computer operator and one peon (in April 2017) and four computer operators (in Jan 2021) in addition to the number of staff mentioned in the contract agreement and charged for the same. Due to this, the NIELIT was paid excess amount of Rs. 62.85 lakh till June 2022 (thereafter the division has handover the payment charge to the ACFA under HOD, DWSS) as detailed below:

Period for which excess payment made	Total months	Particular	Rate/charge per month	Excess payment made to NIELIT (Amount in Rs.)
July 2017 to December 2020	42	Administrative charges	53756	2257752

		Stationary charges	1241	5212
		Computer Operator (1 No.)	11267	473214
		Peon (1 No.)	8369	351498
January 2021 to June 2022	18	Administrative charges	79343	1428174
		Stationary charges	1539	27702
		Computer Operator (6 No.)	13957*6	1507356
		Peon (1 No.)	10378	186804
Total excess payment				6284622

The payments were made without changing the scope of the work and without signing the contract agreement afresh, which had resulted into loss of Rs. 62.85 lakh to the department.

20. Non-following the standards for collection of samples for water testing

As per Chapter 10 of the Operational Guidelines of Jal Jivan Mission (JJM), PHED/ RWS Departments in the States/ UTs may refer to 'Uniform Drinking Water Quality Monitoring Protocol'. The Protocol is suggestive in nature and has advisory value for guiding and supporting the States/ UTs in water quality testing, monitoring and surveillance activities effectively. The protocol defines the water quality parameters needed to be tested in laboratories at different levels and for testing by using FTK at GP level. The salient features of the revised version of Protocol include i.) institutional framework that can strengthen laboratories, ii.) roles and responsibilities of PHED/ RWS departments and laboratories, iii.) monitoring framework for quality, iv.) ranking of State and district laboratories, v.) pre-defined roster of sources and vi.) Thirdparty verification. Specific focus has been given to procurement processes especially using GeM portal, NABL accreditation, incorporating advanced instruments for improving standards of water testing and accountability.

Scrutiny of the records of EE, Water Quality Division Mohali revealed that the samples for water testing were stored in the plastic bottles instead of glassware and there was lack of labeling on the bottles showing the date on which these samples were received. However, the division had procured the consumables and glassware for water testing, but the samples were being stored in the plastic bottles shows that the glassware was not being used for the same. Moreover, no standard operating procedure (SOP) was followed by the Lab in collection and testing of samples received from the local habitants. It was also noticed that many labs were still not accredited by the NABL.

21. Loss to government due to non-utilization of exemption notification

As per notification no. 45/2017 of Department of Revenue, Ministry of Finance, Government of India provides that Central or State government Laboratories procure any

Scientific and Technical instruments, apparatus equipment etc. that will be pay 2.5 percent GST on the imported goods under some conditions.

Test check of records of the EE, Water Quality Division, Mohali for the period from 04/2021 to 10/2022, it was noticed that division had awarded a contract to M/s Brightway Agencies, Chandigarh on 18/12/2019 for Rs.1.90 crore for procurement of two units of Ion Chromatograph One for TWERU Patiala and One for RAWTL Mohali for water testing samples and made payment to of Rs. 1.80 crore till date including 5 percent GST of Rs. 7.70 lakh instead of 2.5 percent of Rs.3.85 lakh.

This resulted in the loss of Rs. 3.85 lakh to the government.

22. Parking of funds in the Bank-Rs. 6 crores

State Water Sanitation Mission accorded the approval to draw the fund allocation and keep the same in Water Quality Kosh to meet the Operation and Maintenance (O & M) expenditure of Mitigation Projects and water quality testing equipment being installed in the State. As per Steering Committee of State Water Supply Mission (SC SWSM) has accorded its approval (dated 18.12.2020) for opening and operation of a Ring-Fenced Account named 'Water Quality Kosh' to receive funds from the various Govt. Schemes/programs for the O&M of Water Quality mitigation projects and water quality testing equipment commissioned in the state including forthcoming projects in the name of Water Quality Unit with the specified conditions. As per Condition-II, the Water Quality Kosh fund will be utilized for the payment of O&M of Water Quality mitigation projects and water quality testing equipment commissioned in the state. Accordingly, the WQ Kosh has been opened by WQ Unit with HDFC Bank with Account No. 50100462142473.

Further As per Clause X of detailed guidelines for opening and operation of ring-fenced account "Water Quality Kosh", all the fund received in the Water Quality Kosh will be kept in this one bank account and will not be diverted to fixed deposits/flexi-account /multi-option deposit account/corporate liquid term deposit (CLTD) account etc.

A test check of records of XEN Water Quality Mohali revealed that the department had requested to release the fund of Rs. 6 Crore (i.e., 15 percent of Rs. 40 crores from the budget allocation of FY 2021-22) for the WQ Kosh and the fund was received in the bank account of Water Quality Kos on 04/03/22. Moreover, the department had neither prepared an annual budget plan for the fund requirement for the FY 2021-22 nor was the demand for funds raised by the field offices. Despite that, the department has demanded &received funds from the treasury amounting to Rs. 6 crore and deposited in the HDFC bank account no. 50100462142473 on 04/03/22. It was noticed that the division had not utilized the amount till date (30/11/2022). The amount was parked in the fixed deposit in the same bank account on 23/08/2022. However, the department had diverted an amount of Rs. 7,61,42,238 (two FDs of Rs. 38071119/- each) to Fixed Deposit on 23/08/2022 which was in contravention to above guideline.

Annexures of the Part-A: Accounts

Annexure A-1

Division, Receipt and Expenditure

B&R PWD (70 Divisions)			
Sr No.	Name of the Division	Receipt (in ₹)	Expenditure (in ₹)
1	Provincial Division Jalandhar	580837411	331104184
2	Construction Division No. I Jalandhar	101685894	60912343
3	Construction Division No. II Jalandhar	141968963	97889225
4	Electrical Division Jalandhar	8410834	4016125
5	Mechanical Division Jalandhar	1003764	6135773
6	Central Works Division Jalandhar	-6333505	62530
7	Construction Division No.II Kapurthala	433403363	486139532
8	Construction Division No. I Kapurthala	126163368	124063387
9	Provincial Division Ludhiana	256682847	296313105
10	Construction Division No. I Ludhiana	310579407	211880480
11	Construction Division No.III Ludhiana	159122461	154913655
12	Electrical Division Ludhiana	6622851	7200494
13	Horticulture Division Ludhiana	4052702	3943042
14	Provincial Division-I Patiala	184758256	189714333
15	Construction Division Patiala	49733651	-340786
16	Provincial Division II Patiala	399798163	350252458
17	Construction Division Nabha	223981232	198150819
18	Construction Division Sirhind	360940817	351559869
19	Construction Division IV Ludhiana	629774.34	94720
20	Construction Division Muktsar	21830881	42792895
21	Construction Division Moga	96689602	86148892
22	Provincial Division Gurdaspur	320668426	339539879
23	Construction Division Pathankot	168774093	211942479
24	Construction Div Gurdaspur at Batala	518170772	577068062
25	Construction Division Mukerian	132628409	164359348
26	Provincial Division Mansa	-5863472	11048179
27	Provincial Division Faridkot	17468017	30661176
28	Electrical Division Faridkot	5598542	4176443
29	Construction Division Gidderbaha	5074631	4432763
30	Construction Division I Amritsar	144388359	155954145
31	Provincial Division PWD B&R Amritsar	143796463	209479983
32	Central Works No. I Amritsar	111330	890793
33	Construction Division No. II Amritsar	125490040	158807210
34	Electrical Division Amritsar	37797912	41134511
35	Central Works No. II Amritsar	432996952	311500427
36	Provincial Division Bhatinda	337064771	302639140
37	Construction Division II Bhatinda	135834231	192298448

38	Central Works Bhatinda	3082428	885160
39	National Highway Division Abohar	891643	1063245
40	Provincial Division Nawanshehar	139638976	137950064
41	Electrical Division Bhatinda	17326422	15321364
42	Central Works No 2, Bhatinda	138772	111899
43	Provincial Division Sangrur	473958314	394514551
44	Construction Division Sangrur	48054226	-11556795
45	Electrical E Div 1 Patiala	8332376	9405079
46	Central Works Division, Sangrur at Patiala	2835451	1470339
47	Central Works Division , Patiala	15048199	7335144
48	Mechanical Division , Patiala	525262	283329
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	61446273	132637569
50	Provincial Division, Mohali	323809980	568444240
51	Construction Div No. 1, mohali	193980919	270547956
52	Central Works Division, Ropar	36547240	7339581
53	Electrical Division , Chandigarh	27977721	33129275
54	Horticulture Division , Patiala	-2580373	8400161
55	Construction Division ,Malerkotla	147504918	141554130
56	Construction Division , Barnala	69217996	79930799
57	Central Works Division	0	0
58	Central Works Division-1 , Mohali	32314879	70076098
59	Electrical Division Sangrur	-1512125	11332286
60	Construction Division , Ropar	138257226	247192228
61	National Highway Division , Pathankot	0	168838
62	Provincial Division , Hoshiarpur	157588664	254678479
63	Construction Division No. 1 , Hoshiarpur	329849371	135206914
64	Construction Division No. 2 , Hoshiarpur	635330004	534923907
65	Central Works Division, Hoshiarpur	5046115	155400
66	Provincial Division, Ferozepur	177621819	224249499
67	Construction Division No. 1 , Ferozepur	152391175	204432983
68	Construction Div. No. 2 , Ferozepur at Fazilka	19521392	14924228
69	Central Works Division, Ferozepur	13378609	677791
70	Provincial Division , Chandigarh	89596701	17070928
	Total	9,29,96,82,785	9,23,27,36,730

Panchayati Raj Department (19 Divisions)			
Sr No.	Name of the Division	Receipt (in ₹)	Expenditure(in ₹)
1	Panchayati Raj, Ferozepur	45262778	47289952
2	Panchayati Raj , Hoshiarpur	71257070	37716258
3	Panchayati Raj , Gurdaspur	166464422	120957486

4	Panchayati Raj Faridkot at Faridkot	12878857	22982741
5	Panchayati Raj ,Fatehgarh Sahib	63878433	59564094
6	Panchayati Raj , Kapurthala	10266300	9781502
7	Panchayati Raj Division , Ropar	27663767	41389277
8	Panchayati Raj Division , Sangrur	349877667	233282553
9	Panchayati Raj Division , Patiala	75702541	190501911
10	Panchayati Raj Division , Taran taran	17922547	10444449
11	Panchayati Raj Division , Jalandhar	36107020	19148890
12	Panchayati Raj Division, Bathinda	107970144	76135840
13	Panchayati Raj Division , Amritsar	111172397	22709706
14	Panchayati Raj Division , Ludhiana	44920360	33306239
15	Panchayati Raj Division , Moga	39025280	31643437
16	Panchayati Raj Division ,Nawashahar	1094900	3888608
17	Panchayati Raj Division , Mohali	84196351	98978812
18	Panchayati Raj Division , Muktsar	92335844	76175618
19	Panchayati Raj Division ,Fazilka	75125623	137771072
	Total	1,43,31,22,301	1,27,36,68,445

Water Resources Department (51 Divisions)			
Sr No.	Name of the Division	Receipt (in ₹)	Expenditure (in ₹)
1	Kandi Water Drg. Div. Hoshiarpur	1398360.00	0.00
2	B.M.L Division, Patiala	86661260.00	87950890.00
3	Devigarh Patiala Canal and Ground Water Division	3090678.00	11071476.00
4	Sidhwan Canal Division, Ludhiana	-43045.00	26830.00
5	Faridkot Canal Division, Faridkot	5394905.00	796686.00
6	Ropar Headworks Division, Ropar	0.00	-30023504.00
7	Bathinda Canal Division, Bathinda	336798.00	5211376.00
8	Bist Doab Division, Jalandhar	9483107.00	337688.00
9	Ground Water Resource Division 2 Mohali	0	0
10	Discharge Division, Mohali	0	0
11	Lehal I.B Division, Patiala	8922116.00	2552502.00
12	Mansa I.B Division, Mansa	7198236.00	7865844.00
13	Patiala Drainage Divison, Patiala	35140250.00	14731363.00
14	Faridkot Drainage Division, Faridkot	8063226	0
15	Mansa Drainage Cum-Mining and Geology Division,	346000000.00	0.00
16	Jalandhar Drainage Division, Jalandhar	0	0
17	Fhagwara Drainage Division, Jalandhar	0	0
18	Sangrur Drainage. Const. Division Sangrur	27038571.00	23698886.00
19	Sangrur I.B Division, Sangrur	610321.00	804956.00

20	Canal Lining Division, Muktsar	19379571	0
21	Ground Water Resources Division 1, Mohali	0	0
22	Vigilancy Quality Control Division, Amritsar	0	0
23	Ludhiana Drainage Division, Ludhiana	19098779.00	14384679.00
24	Amritsar Drainage Division, Amritsar	85007297.00	127484888.00
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	-3384838.00	10132878.00
26	Gurdaspur Drainage Division, Gurdaspur	340489707.00	320971072.00
27	Gurdaspur U.B.D.C Division, Gurdaspur	11575283.00	191707371.50
28	Harike Canal Division, Ferozepur	927935.00	7820848.00
29	Nangal Mech. Division, With HQ Mohali	2040404.00	823513.00
30	Jandiala U.B.D.C Division, Amritsar	13224352.00	0.00
31	Madhopur U.B.D.C Division, Gurdaspur	1402405.00	52077971.00
32	Rajasthan Feeder Division, Ferozepur	5417216460.00	5137538234.00
33	W.M.I. Division, Ropar	126001551	0
34	Work Shop Division, Chandigarh	0	0
35	Bari Doab Division, Amritsar	10511794.00	129664981.00
36	Majitha U.B.D.C Division, Amritsar	18814384.00	3226855.00
37	Surface Hydrology Division, Mohali	0	0
38	Shah Nehar Ext. (Mechanical) Hoshiarpur	0.00	89.00
39	Shah Nehar (Civil) Stage-I Hoshiarpur	468554.00	4548895.47
40	Shah Nehar (Headworks) Talwara	964883.00	404673.50
41	Golewala Drainage Division, Ferozepur	141810676.00	95817043.00
42	Drainage Const. Divn., Ferozepur at Fazilka	10406093	
43	D.I.P.R Division, Amritsar	200450.00	200450.00
44	Mechanical Drainage Division, Amritsar	-789212.00	1711090.00
45	Abohar Canal Divison, Abohar	1547874.00	127188820.00
46	Hoshiarpur Drainage Division, Hosharpur	84649869	0
47	Kandi Area Dam Maintenance-II Hoshiarpur	449126.00	49500.00
48	Stage-II Division Hoshiarpur	64900145.00	0.00
49	BBMB	0	0
50	FA & CAO RSD Thein Dam		
51	FA&CAO ShahPur Kandi		
	Total	6,68,41,01,110	6,36,57,43,499

Water Supply & Sanitation Department (53 Divisions)			
Sr No.	Name of the Division	Receipt (in ₹)	Expenditure (in ₹)
1	WSSD No.3, Amritsar	33139723	40902948
2	WSSD No.I, Amritsar	7225728	134007292
3	WSSD No.2, Amritsar.	5227422	4273660

4	WSSD, Taran Taran	2767677	6591867
5	WSSD No.1, Bathinda	29357471.71	4331533
6	WSSD No.3, Bathinda	43570047	15280380
7	WSSD No.2, Bathinda	5965114.6	5517783.66
8	WSSD, Faridkot	36811404	13038151
9	WSSD No.2, Mukatsar	65903301	81128668
10	WSSD Malerkotla	23088188	8044521
11	WSSD, Malout	3834124	7986876
12	WSSD Fatehgarh Sahib	11152753.73	13326519
13	WSSD No.1, Ferozepur	27915283	4476948
14	WSSD, Fazilka	9298407	18396420
15	WSSD, Abohar	4125475	7624349
16	WSSD No.2, Ferozepur	1019414	1274675
17	WSSD, Pathankot	17938586	71989228
18	WSSD, Batala.	28502311	23570484
19	WSSD, Gurdaspur	60687867	45196256
20	WSSD No.2, Hoshiarpur	13829680	16333973
21	WSSD No.1, Hoshiarpur	71456404	54653469
22	WSSD, Talwara	17064207	50633093
23	WSSD, Garhshankar	18629246	18457894
24	WSSD No.1, Jalandhar	10803729	16944742
25	WSSD No.2, Jalandhar	9883408	13893993
26	WSSD, Kapurthala	16605457	13218493
27	WSSD No.3, Ludhiana	6696278	10331310
28	WSSD No.1, Ludhiana	23222707	5841443
29	WSSD No.2, Ludhiana	10138030	10612811
30	WSSD Khanna	9288289	7869456
31	WSSD No.1, Mansa	9494823.7	-991233
32	WSSD No.2, Mansa	4250632	3409316
33	WSSD No.2, Patiala	24737606	21702001
34	WSSD, Rajpura	14902066	26554935
35	Mechanical Division, Patiala	3748938	5296233
36	WSSD No.1 Patiala	21362301	28090826
37	WSSD No.1 Mohali	35400486	30570133
38	WSSD No.1 Ropar at Anandpur Sahib	14890306	40981805
39	WSSD No.2 Mohali	119077825	148216187
40	WSSD No.2, Ropar	4032926	25833450
41	WSSD No.3, Mohali	77439523.46	39949949.73
42	WSSD Barnala	3369033	2646962
43	WSSD Sangrur	3794571	12314484

44	WSSD, Moga	7301038.07	4818767.16
45	WSSD No.1, Muktsar	3509118	-1877993
46	WSSD, Nawanshahar	19665950	26870871
47	WSSD No. 2 (EE 2) Jalandhar	6232410	6394902
48	WSSD (EE 2) Gurdaspur	4118716	3836891
49	WSSD (EE 2) Pathankot	9869688	12279736
50	WSSD (EE 2) Tarn Taran	134257940	133773508
51	WSSD (EE 2) Ferozepur at Zira	3531438.88	5881770
52	WSSD (EE 2) Batala	31732511	26266015
53	WSSD (EE 2) Moga	64362	2396248
	Total	1,18,19,31,941	1,33,09,65,000

Delay in Rendition of the PW Monthly Accounts for the Year 2022-23

Sr.No.	Name of the Division	No. of MA Received by Due Date	No. of MA Received Late upto 5 days	No. of MA Received Late more than 5 days
PWD B&R Department				
1	Provincial Division Jalandhar	11	1	0
2	Construction Division No. I Jalandhar	11	1	0
3	Construction Division No. II Jalandhar	11	1	0
4	Electrical Division Jalandhar	12	0	0
5	Mechanical Division Jalandhar	10	2	0
6	Central Works Division Jalandhar	11	1	0
7	Construction Division No.II Kapurthala	12	0	0
8	Construction Division No. I Kapurthala	11	1	0
9	Provincial Division Ludhiana	12	0	0
10	Construction Division No. I Ludhiana	11	1	0
11	Construction Division No.III Ludhiana	12	0	0
12	Electrical Division Ludhiana	11	1	0
13	Horticulture Division Ludhiana	10	1	1
14	Provincial Division-I Patiala	10	2	0
15	Construction Division Patiala	7	5	0
16	Provincial Division II Patiala	8	4	0
17	Construction Division Nabha	7	4	1
18	Construction Division Sirhind	10	2	0
19	Construction Division IV Ludhiana	11	1	0
20	Construction Division Muktsar	10	2	0
21	Construction Division Moga	8	3	1
22	Provincial Division Gurdaspur	9	3	0
23	Construction Division Pathankot	3	8	1
24	Construction Div Gurdaspur at Batala	10	1	1
25	Construction Division Mukerian	12	0	0
26	Provincial Division Mansa	9	3	0
27	Provincial Division Faridkot	11	0	1
28	Electrical Division Faridkot	11	1	0
29	Construction Division Gidderbaha	11	0	1
30	Construction Division I Amritsar	12	0	0
31	Provincial Division PWD B&R Amritsar	8	4	0
32	Central Works No. I Amritsar	12	0	0
33	Construction Division No. II Amritsar	10	2	0
34	Electrical Division Amritsar	11	1	0
35	Central Works No. II Amritsar	4	6	2
36	Provincial Division Bhatinda	10	2	0
37	Construction Division II Bhatinda	8	4	0

38	Central Works Bhatinda	9	3	0
39	National Highway Division Abohar	12	0	0
40	Provincial Division Nawanshehar	8	4	0
41	Electrical Division Bhatinda	12	0	0
42	Central Works No 2, Bhatinda	9	3	0
43	Provincial Division Sangrur	6	5	1
44	Construction Division Sangrur	9	2	1
45	Electrical E Div 1 Patiala	9	2	1
46	Central Works Division, Sangrur at Patiala	11	1	0
47	Central Works Division , Patiala	9	3	0
48	Mechanical Division , Patiala	12	0	0
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	8	4	0
50	Provincial Division, Mohali	6	4	2
51	Construction Div No. 1, mohali	7	5	0
52	Central Works Division, Ropar	12	0	0
53	Electrical Division , Chandigarh	12	0	0
54	Horticulture Division , Patiala	8	4	0
55	Construction Division ,Malerkotla	4	8	0
56	Construction Division , Barnala	11	0	1
57	Central Works Division No. 1 , Ludhiana	10	2	0
58	Central Works Division , Mohali	12	0	0
59	Electrical Division Sangrur	12	0	0
60	Construction Division , Ropar	12	0	0
61	National Highway Division , Pathankot	10	2	0
62	Provincial Division , Hoshiarpur	6	6	0
63	Construction Division No. 1 , Hoshiarpur	12	0	0
64	Construction Division No. 2 , Hoshiarpur	10	1	1
65	Central Works Division, Hoshiarpur	10	2	0
66	Provincial Division, Ferozepur	8	4	0
67	Construction Division No. 1 , Ferozepur	10	2	0
68	Construction Div. No. 2 , Ferozepur at Fazilka	5	7	0
69	Central Works Division, Ferozepur	10	2	0
70	Provincial Division , Chandigarh	12	0	0
	Total	680	144	16
Panchayati Raj Department				
1	Panchayati Raj, Ferozepur	6	4	2
2	Panchayati Raj , Hoshiarpur	9	0	3
3	Panchayati Raj , Gurdaspur	12		0
4	Panchayati Raj Faridkot at Faridkot	12		0
5	Panchayati Raj ,Fatehgarh Sahib	8	4	0
6	Panchayati Raj , Kapurthala	9	2	1
7	Panchayati Raj Division , Ropar	12		0
8	Panchayati Raj Division , Sangrur	9	3	0
9	Panchayati Raj Division , Patiala	8	4	0

10	Panchayati Raj Division , Taran taran	5	5	2
11	Panchayati Raj Division , Jalandhar	8	3	1
12	Panchayati Raj Division, Bathinda	12	0	0
13	Panchayati Raj Division , Amritsar	11	1	0
14	Panchayati Raj Division , Ludhiana	11	1	0
15	Panchayati Raj Division , Moga	12	0	0
16	Panchayati Raj Division ,Nawashahar	12		0
17	Panchayati Raj Division , Mohali	10	2	0
18	Panchayati Raj Division , Muktsar	9	2	1
19	Panchayati Raj Division ,Fazilka	10	2	0
	Total	185	33	10
Water Resources Department				
1	Kandi Area Dam Maint. Division-1, Hoshiarpur	12	0	0
2	B.M.L Division, Patiala	11	1	0
3	Devigarh Patiala Canal and Ground Water Division WRD	9	3	0
4	Sidhwan Canal Division, Ludhiana	9	1	2
5	Faridkot Canal Division, Faridkot	12	0	0
6	Ropar Headworks Division, Ropar	2	7	3
7	Bathinda Canal Division, Bathinda	5	7	0
8	Bist Doab Division, Jalandhar	10	2	0
9	Ground Water Resources Division II, Mohali	5	5	2
10	Discharge Division, Mohali	10	2	0
11	Lehal I.B Division, Patiala	9	3	0
12	Mansa I.B Division, Mansa	10	2	0
13	Patiala Drainage Divison, Patiala	3	4	5
14	Drainage Const. Division, Gidderbaha	3	2	0
15	Drainage-cum-Mining and Geology Division, Faridkot	12	0	0
16	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	6	6	0
17	Jalandhar Drainage Division, Jalandhar	8	4	0
18	Phagwara Drainage Division, Jalandhar	10	2	0
19	Maili Construction. Division, Mohali at CHD	7	0	0
20	Sangrur Drainage. Const. Division Sangrur	12	0	0
21	Sangrur I.B Division, Sangrur	9	3	0
22	Canal Lining Division, Muktsar	11	1	0
23	Project Division No. 1 Gidderbaha	1	4	0
24	BBMB Nangal	11	1	0
25	Store Procurement Chandigarh	9	1	0
26	Ground Water Resources Division I, Mohali	11	1	0
27	Vigilance Quality Control Division, Amritsar	9	3	0

28	Ludhiana Drainage Division, Ludhiana	7	4	1
29	Amritsar Drainage Division, Amritsar	4	4	4
30	Amritsar Drainage Construction. Division, ASR	8	2	1
31	Fazilka Canal & Ground water Division, C.C. , Ferozepur	9	3	0
32	Gurdaspur Drainage Division, Gurdaspur	2	9	1
33	Gurdaspur U.B.D.C Division, Gurdaspur	9	3	0
34	Harike Canal Division, Ferozepur	9	3	0
35	Nangal Mech. Division, With HQ Mohali	11	1	0
36	Jandiala U.B.D.C Division, Amritsar	6	4	2
37	Madhopur U.B.D.C Division, Gurdaspur	9	2	1
38	Rajasthan Feeder Division, Ferozepur	4	7	1
39	W.M.I Division, Ropar	8	4	0
40	Workshop Division, Chandigarh	12	0	0
41	Bari Doab Division, Amritsar	1	9	2
42	Majitha U.B.D.C Division, Amritsar	3	9	0
43	Surface Hydrology Division, Mohali	12	0	0
44	Shah Nehar Ext. (Mechanical) Hoshiarpur	10	0	2
45	Shah Nehar (Civil) Stage-I Hoshiarpur	4	8	0
46	Shah Nehar (Headworks) Talwara	12	0	0
47	Golewala Drainage Division, Ferozepur	3	7	2
48	Drainage Construction. Divn, Ferozepur	10	2	0
49	D.I.P.R Division, Amritsar	8	3	1
50	Mechanical Drainage Division, Amritsar	4	8	0
51	Abohar Canal Divison, Abohar	6	6	0
52	F.A & C.A.O R.S.D Thein Dam	11	1	0
53	F.A & C.A.O Shahpurkandi	11	1	0
54	Hoshiarpur Drainage Division, Hoshiarpur	10	2	0
55	Kandi Area Dam Maintenance-II Hoshiarpur	8	4	0
56	Stage-II Division Hoshiarpur	9	3	0
	Number of Divisions	446	174	30
Water Supply & Sanitation Department				
1	WSSD No.3, Amritsar	10	2	0
2	WSSD No.I, Amritsar	7	4	1
3	WSSD No.2 , Amritsar.	5	3	3
4	WSSD, Taran Taran	8	4	0
5	WSSD No.1, Bathinda	11	1	0
6	WSSD No.3, Bathinda	9	2	1
7	WSSD No.2, Bathinda	6	5	1
8	WSSD, Faridkot	8	4	0
9	WSSD No.2, Mukatsar	9	3	0
10	WSSD Malerkotla	12	0	0
11	WSSD, Malout	8	2	2

12	WSSD Fatehgarh Sahib	7	5	0
13	WSSD No.1, Ferozepur	7	4	1
14	WSSD, Fazilka	7	5	0
15	WSSD, Abohar	7	4	1
16	WSSD No.2, Ferozepur	9	3	0
17	WSSD, Pathankot	9	2	1
18	WSSD, Batala.	12	0	0
19	WSSD, Gurdaspur	3	9	0
20	WSSD No.2, Hoshiarpur	12	0	0
21	WSSD No.1, Hoshiarpur	10	2	0
22	WSSD, Talwara	11	1	0
23	WSSD, Garhshankar	11	1	0
24	WSSD No.1, Jalandhar	5	5	2
25	WSSD No.2, Jalandhar	10	1	1
26	WSSD, Kapurthala	11	1	0
27	WSSD No.3, Ludhiana	9	2	1
28	WSSD No.1 Ludhiana	4	4	4
29	WSSD No.2, Ludhiana	8	3	1
30	WSSD Khanna	7	3	2
31	WSSD No.1, Mansa	12	0	0
32	WSSD No.2, Mansa	8	4	0
33	WSSD No.2 Patiala	5	4	3
34	WSSD, Rajpura	3	5	4
35	Mech. Division Patiala	7	4	0
36	WSSD No.1 Patiala	2	7	3
37	WSSD No.1 Mohali	12	0	0
38	WSSD No.-1 Ropar at Anandpur Sahib	7	5	0
39	WSSD No.2 Mohali	7	4	1
40	WSSD No.2, Ropar	10	2	0
41	WSSD No.3, Mohali	2	8	2
42	WSSD Barnala	8	4	0
43	WSSD Sangrur	6	6	0
44	WSSD, Moga	7	4	1
45	WSSD No.1, Mukatsar	6	5	1
46	WSSD, Nawanshahar	8	4	0
47	WSSD No-2 (EE 2) Jalandhar	9	3	0
48	WSSD (EE 2) Gurdaspur	5	7	0
49	WSSD (EE 2) Pathankot	10	1	1
50	WSSD (EE 2) Tarn Taran	7	5	0
51	WSSD (EE 2) Ferozepur at Zira	8	3	1
52	WSSD (EE 2) Batala	10	2	0
53	WSSD (EE 2) Moga	4	7	1
	Number of Divisions	415	179	40



सत्यमेव जयते

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,**

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CIRCULAR

Subject: Timely Submission of the Monthly Accounts

It is laid down in the Rule 2.2(iv) of the Punjab Financial Rules (PFR) that, “At the end of each month, the head of office should verify the Cash-balance in the Cash-book and record a signed & dated certificate to that effect”. Thus, PFR mandates that the Cash book should be closed on the last working day of every month.

This office requested repeatedly to send Scanned copy of the cash book by e-mail on first day of following month, but was not complied.

The due date for the submission of the Monthly Account is 10th of the following month as per the Article 230 of the Account Code Volume-III. The above timeline was not being followed resulting in the delay in submission of the monthly accounts by Divisions, which further results in delay in the preparation of Monthly Civil Accounts of the State Government of Punjab.

The Competent Authority has taken serious view on the matter and has directed that the Executive Engineers should e-mail scanned copy of cash book on first day of following month and handover the cash book and vouchers by the 5th of the month to the DA/DAO/Sr.DAOs. The DA/DAO/Sr.DAOs are directed to make efforts to obtain all the required documents by 5th of the month for preparation of the monthly account and ensure submission of the monthly account by 10th of the month to this office.

-Sd-

DAG (Accounts & VLC)

No.: Works A/c/Monthly Account /Circular / 2019-20 / 212-217 Date: 26-08-2019

Copy to All the

1. The Principal Secretary, Water Resources, Govt of Punjab, Sector-9, Mini Secretariat, Chandigarh, with the request to issue the necessary directions to all concerned accordingly.
2. The Principal Secretary, Rural Development & Panchayats, Govt of Punjab, Sector-9, Mini Secretariat, Chandigarh, with the request to issue necessary directions to all concerned accordingly.
3. The Secretary, PWD B&R, Govt of Punjab, Sector-9, Mini Secretariat, Chandigarh, with the request to issue the necessary directions to all concerned accordingly.
4. The Secretary, Water Supply & Sanitation Department, Govt of Punjab, Sector-9, Mini Secretariat, Chandigarh, with the request to issue necessary directions to all concerned accordingly.
5. The Executive Engineers, PWD, B&R & Panchayati Raj Departments, Water Resources Department and Water Supply & Sanitation Department, for ensuring the compliance.
6. All the DA/ DAO/ Sr.DAOs for ensuring the compliance.

-Sd-

Accounts Officer (Works)

Non-Remittance of the Departmental Receipts into Treasury

B&R PWD			
Sr.No.	Name of the Division	Amount (in ₹)	Adverse/ Minus balance (in ₹)
1	Construction Division No. I Jalandhar	1,32,032.00	-
2	Construction Division No. II Jalandhar	71,02,892.00	-
3	Electrical Division Jalandhar	1,10,229.65	-
4	Central Works Division Jalandhar	2,09,282.00	-
5	Construction Division No.II Kapurthala	2,52,064.00	-
6	Construction Division No. I Kapurthala	78,659.00	-
7	Electrical Division Ludhiana	16,741.00	-
8	Provincial Division-I Patiala	14,76,719.00	-
9	Construction Division Patiala	1,15,46,303.00	-
10	Provincial Division II Patiala	1,20,647.00	-
11	Construction Division Nabha	23,377.00	-
12	Construction Division Sirhind	5,73,270.71	-
13	Construction Division IV Ludhiana	3,15,407.00	-
14	Construction Division Muktsar	41,43,503.00	-
15	Construction Division Moga	72,35,771.00	-
16	Provincial Division Gurdaspur	4,873.00	-
17	Construction Division Pathankot	14,000.00	-
18	Construction Div Gurdaspur at Batala	81,98,019.00	-
19	Construction Division Mukerian	4,638.00	-
20	Provincial Division Mansa	11,44,594.00	-
21	Provincial Division Faridkot	41,306.00	-
22	Construction Division Gidderbaha	3,42,659.00	-
23	Construction Division I Amritsar	98,039.00	-
24	Provincial Division PWD B&R Amritsar	34,29,123.00	-
25	Central Works No. I Amritsar	18,56,568.00	-
26	Construction Division No. II Amritsar	22,30,967.00	-
27	Electrical Division Amritsar	2,22,611.00	-
28	Central Works No. II Amritsar	5,14,134.00	-
29	Provincial Division Bhatinda	1,05,083.00	-
30	Construction Division II Bhatinda	24,149.00	-
31	Central Works Bhatinda	10,501.00	-
32	National Highway Division Abohar	1,54,489.00	-
33	Provincial Division Sangrur	12,99,535.00	-
34	Electrical E Div 1 Patiala	48,704.00	-
35	Central Works Division, Sangrur at Patiala	27,370.00	-
36	Central Works Division , Patiala	1,01,399.00	-
37	Mechanical Division , Patiala	1,097.00	-
38	Construction Division No. 2 , Mohali at fatehgarhSahib	15,125.00	-
39	Construction Div No. 1, mohali	20,000.00	-
40	Electrical Division , Chandigarh	1,94,346.73	-

41	Construction Division ,Malerkotla	30,89,123.00	-
42	Construction Division , Barnala	6,07,502.00	-
43	National Highway Division , Pathankot	88,43,254.00	-
44	Provincial Division , Hoshiarpur	1,500.00	-
45	Construction Division No. 1 , Hoshiarpur	18,49,929.00	-
46	Construction Division No. 2 , Hoshiarpur	68,656.00	-
47	Central Works Division, Hoshiarpur	3,48,454.00	-
48	Provincial Division, Ferozepur	7,50,567.00	-
49	Construction Division No. 1 , Ferozepur	4,74,201.00	-
50	Central Works Division, Ferozepur	3,22,997.00	-
	Total	6,97,96,410.09	-
Number of Divisions		50 Divisions	0 Divisions

Panchayati Raj Department			
Sr No.	Name of the Division	Amount (in ₹)	Adverse/ Minus Balance (in ₹)
1	Panchayati Raj , Gurdaspur	13,42,350.00	-
2	Panchayati Raj , Kapurthala	50,550.00	-
3	Panchayati Raj Division , Ropar	2,16,660.00	-
4	Panchayati Raj Division , Sangrur	2,98,342.00	-
5	Panchayati Raj Division , Patiala	7,74,000.00	-
6	Panchayati Raj Division , Taran taran	3,02,987.00	-
7	Panchayati Raj Division , Jalandhar	10,91,595.00	-
8	Panchayati Raj Division, Bathinda	7,58,436.00	-
9	Panchayati Raj Division , Ludhiana	449.75	-
10	Panchayati Raj Division , Moga	94,204.00	-
11	Panchayati Raj Division , Muktsar	6,66,988.00	-
12	Panchayati Raj Division ,Fazilka	62.00	-
	Total	55,96,623.75	-
Number of Divisions		12 Divisions	0 Divisions

Water Resources Department			
Sr No.	Name of the Division	Amount (in ₹)	Adverse/ Minus Balance (in ₹)
1	Kandi Area Dam Maint. Division-1, Hoshiarpur	11,02,825.00	-
2	Sidhwan Canal Division, Ludhiana	8,605.00	-
3	Faridkot Canal Division, Faridkot	60,36,544.00	-
4	Ropar Headworks Division, Ropar	1,365.00	-
5	Bathinda Canal Division, Bathinda	1,37,99,457.00	-
6	Drainage-cum-Mining and Geology Division, Faridkot	11,448.00	-
7	Sangrur I.B Division, Sangrur	28,986.00	-
8	Canal Lining Division, Muktsar	4,706.00	-
9	Amritsar Drainage Division, Amritsar	-	-3,607.00
10	Fazilka Canal & Ground water Division, C.C. , Ferozepur	89,068.00	-

11	Gurdaspur Drainage Division, Gurdaspur	1,24,65,735.00	-
12	Gurdaspur U.B.D.C Division, Gurdaspur	19,74,740.00	-
13	Harike Canal Division, Ferozepur	4,53,565.00	-
14	Jandiala U.B.D.C Division, Amritsar	77,356.00	-
15	Madhopur U.B.D.C Division, Gurdaspur	19,47,901.60	-
16	Rajasthan Feeder Division, Ferozepur	5,86,438.00	-
17	W.M.I Division, Ropar	10.00	-
18	Majitha U.B.D.C Division, Amritsar	53,20,054.00	-
19	Shah Nehar Ext. (Mechanical) Hoshiarpur	29,41,396.07	-
20	Golewala Drainage Division, Ferozepur	56,65,506.00	-
21	Drainage Construction. Divn, Ferozepur	51.00	-
22	Mechanical Drainage Division, Amritsar	4,489.00	-
23	Abohar Canal Divison, Abohar	29,67,979.85	-
	Total	5,54,88,225.52	-3,607.00
	Number of Divisions	23 Divisions	1 Divisions

Water Supply & Sanitation Department			
Sr No.	Name of the Division	Amount (in ₹)	Adverse/ Minus Balance (in ₹)
1	WSSD No.3, Armritsar	2,345.00	-
2	WSSD No.I, Amritsar	6,84,947.00	-
3	WSSD No.2 , Amritsar.	4,89,833.00	-
4	WSSD, Taran Taran	16,01,372.00	-
5	WSSD No.1, Bathinda	5,26,158.00	-
6	WSSD No.3, Bathinda	10,22,104.00	-
7	WSSD No.2, Bathinda	3,33,120.00	-
8	WSSD, Faridkot	6,938.00	-
9	WSSD No.2, Mukatsar	12,42,623.00	-
10	WSSD, Malout	59,86,563.00	-
11	WSSD Fatehgarh Sahib	18,68,529.00	-
12	WSSD No.1, Ferozepur	69,17,214.00	-
13	WSSD, Fazilka	16,97,310.00	-
14	WSSD, Abohar	70,235.00	-
15	WSSD No.2, Ferozepur	6,74,546.00	-
16	WSSD, Pathankot	1,16,72,571.00	-
17	WSSD, Batala.	33,06,514.73	-
18	WSSD, Gurdaspur	1,09,05,181.15	-
19	WSSD No.2, Hoshiarpur	30,34,903.00	-
20	WSSD, Talwara	3,07,066.00	-
21	WSSD No.1, Jalandhar	5,004.00	-
22	WSSD No.2, Jalandhar	1,21,099.00	-
23	WSSD, Kapurthala	8,090.00	-
24	WSSD No.3, Ludhiana	4,28,084.00	-
25	WSSD No.1 Ludhiana	4,72,427.00	-
26	WSSD No.2, Ludhiana	8,595.00	-
27	WSSD Khanna	42,525.00	-
28	WSSD No.2, Mansa	38,571.00	-

29	WSSD No.2 Patiala	6,65,503.00	-
30	WSSD, Rajpura	9,93,133.00	-
31	Mech. Division Patiala	4,58,446.00	-
32	WSSD No.1 Patiala	44,82,532.94	-
33	WSSD No.1 Mohali	38,19,482.00	-
34	WSSD No.2 Mohali	1,07,847.00	-
35	WSSD No.2, Ropar	77,43,716.87	-
36	WSSD No.3, Mohali	85,93,340.80	-
37	WSSD Barnala	10,99,549.00	-
38	WSSD Sangrur	1,89,851.00	-
39	WSSD, Moga	17,74,030.00	-
40	WSSD No.1, Mukatsar	4,64,026.00	-
41	WSSD, Nawanshahar	26,34,610.00	-
42	WSSD No-2 (EE 2) Jalandhar	1,08,461.00	-
43	WSSD (EE 2) Gurdaspur	1,30,275.00	-
44	WSSD (EE 2) Pathankot	6,70,236.00	-
45	WSSD (EE 2) Tarn Taran	67,599.00	-
46	WSSD (EE 2) Ferozepur at Zira	32,200.00	-
47	WSSD (EE 2) Batala	5,26,161.73	-
48	WSSD (EE 2) Moga	7,329.00	-
48	Total	8,80,42,797.22	-
Number of Divisions		48 Divisions	0 Divisions

Outstanding Taxes/ GST/ LabourCess/ Culture Cess/ Cancer Cess as on 31.03.2023 Amount (in ₹)								
B&R PWD								
Sr. No	Name of the Division	Income Tax	GST	LabourCess	Culture Cess	Cancer Cess	VAT	Bank Interest
1	Provincial Division Jalandhar	62214	0	0	0	0	0	17699165
2	Construction Division No. I Jalandhar	0	0	0	0	0	0	732797
3	Construction Division No. II Jalandhar	0	0	0	0	0	0	9279195
4	Electrical Division Jalandhar	13732	32156	6866	0	0	0	26857
5	Mechanical Division Jalandhar	0	0	0	0	0	0	0
6	Construction Division No.II Kapurthala	0	0	0	0	0	115259	0
7	Provincial Division Ludhiana	0	0	0	0	0	0	24351809
8	Construction Division No. I Ludhiana	0	170724	0	0	0	0	1270895
9	Construction Division No.III Ludhiana	2	0	1644836	1582339	0	0	667022
10	Horticulture Division Ludhiana	7245	14491	7245	0	0	0	0
11	Provincial Division-I Patiala	0	439904	0	0	0	76563	1020113
12	Construction Division Patiala	0	0	6039	6339	0	0	4453668
13	Provincial Division II Patiala	3439	1651	1821	0	0	19181	10909832
14	Construction Division Nabha	0	0	0	0	0	0	4519824
15	Construction Division Sirhind	0	900802	0	0	0	0	15957280
16	Construction Division IV Ludhiana	0	0	0	0	0	0	11202
17	Construction Division Muktsar	1761	0	3317543	0	0	0	2499987
18	Construction Division Moga	14211	0	855658	2645848	606	0	5914575
19	Construction Division Pathankot	0	0	0	1777	0	4695968	16326069.12

20	Construction Div Gurdaspur at Batala	0	2193748	7080866	2431345	819488	23854606	12774014
21	Construction Division Mukerian	0	0	0	0	0	0	8117092
22	Provincial Division Mansa	3384	25375	272188	56207	0	0	0
23	Provincial Division Faridkot	0	0	0	0	0	0	3919
24	Construction Division Gidderbaha	0	0	0	0	0	0	964221
25	Construction Division I Amritsar	127621	223374	111153	72564	0	0	0
26	Provincial Division PWD B&R Amritsar	1900678	529305	10929684	10100411	0	0	12866362
27	Construction Division No. II Amritsar	148625	174998	47775	6966405	2654604	3782818	19495017
28	Electrical Division Amritsar	14275	10069	59465	0	0	4235455	0
29	Central Works No. II Amritsar	922492	0	3314070	20034165	11557454	0	24242404
30	Provincial Division Bhatinda	348374	237771	157085	2070347	0	0	21668730
31	Construction Division II Bhatinda	0	0	0	0	0	0	11800552
32	Central Works Bhatinda	0	0	46830	12360	0	0	0
33	Provincial Division Nawanshehar	0	1064173	20	0	0	0	0
34	Electrical Division Bhatinda	0	124948	0	0	0	0	0
35	Provincial Division Sangrur	0	0	0	3066499	0	0	4170821
36	Construction Division Sangrur	0	0	0	0	0	0	0
37	Electrical E Div 1 Patiala	0	0	0	0	0	0	0
38	Central Works Division, Sangrur at Patiala	0	9	0	0	0	44144	0
39	Central Works Division , Patiala	0	0	0	21210	0	0	2987628
40	Mechanical Division , Patiala	1463	0	0	2949	0	0	0
41	Construction Division No. 2 , Mohali at fatehgarh Sahib	0	22733	0	0	0	0	5876556
42	Provincial Division, Mohali	0	0	0	1091	0	0	82217726
43	Construction Div No. 1, mohali	25200	0	0	0	0	0	38828642
44	Horticulture Division , Patiala	0	7714	0	0	0	0	0
45	Construction Division ,Malerkotla	4006	32581	0	32924	0	0	26363407
46	Construction Division , Barnala	0	640	0	0	0	0	8480652
47	Central Works Division , Mohali	0	0	0	98679	0	0	17226447
48	Electrical Division Sangrur	0	0	21624	0	0	0	0
49	Construction Division , Ropar	0	0	0	0	0	0	40957435.9

50	National Highway Division , Pathankot	181569	0	0	0	0	18615	151263
51	Provincial Division , Hoshiarpur	602428	566149	226939	171011	0	0	4624856
52	Construction Division No. 1 , Hoshiarpur	41	0	0	0	0	0	2546661
53	Construction Division No. 2 , Hoshiarpur	520892	515292	264059	264059	154336	0	8098501
54	Provincial Division, Ferozepur	0	0	0	0	0	0	0
55	Construction Division No. 1 , Ferozepur	0	0	0	0	0	0	10548524
56	Construction Div. No. 2 , Ferozepur at Fazilka	0	0	0	0	0	0	0
57	Central Works Division, Ferozepur	0	0	0	0	0	0	0
Grand Total		49,03,652	72,88,607	2,83,71,766	4,96,38,529	1,51,86,488	3,68,42,609	48,06,51,721

Panchayati Raj Division								
Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	Panchayati Raj, Ferozepur	117812	219910	83401	0	0	0	1125969
2	Panchayati Raj , Gurdaspur	39263	78461	23288	0	0	0	0
3	Panchayati Raj Faridkot at Faridkot	0	0	0	0	0	0	132230
4	Panchayati Raj ,Fatehgarh Sahib	2902	2902	1451	0	0	0	0
5	Panchayati Raj , Kapurthala	0	59368	743	0	0	140428	550940
6	Panchayati Raj Division , Sangrur	0	0	0	0	0	0	243742
7	Panchayati Raj Division , Patiala	120526	163061	81530	0	0	0	1026319
8	Panchayati Raj Division , Taran taran	0	3080	0	0	0	0	696530
9	Panchayati Raj Division , Jalandhar	0	52747	11444	3614	0	50432	587009
10	Panchayati Raj Division , Ludhiana	0	0	0	0	0	0	416955
11	Panchayati Raj Division , Moga	0	0	0	0	0	0	122515
12	Panchayati Raj Division , Mohali	248781	243940	129388	0	0	0	5473585
13	Panchayati Raj Division , Muktsar	231750	273578	138738	617	0	0	0
14	Panchayati Raj Division ,Fazilka	200238	255506	10462	0	0	0	0
Grand Total		9,61,272	13,52,553	4,80,445	4,231	-	1,90,860	1,03,75,794

Water Resources Department								
Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	Devigarh Patiala Canal and Ground Water Division WRD	0	0	0	0	0	0	2371811
2	Sidhwan Canal Division, Ludhiana	0	0	147100	0	0	0	0
3	Ropar Headworks Division, Ropar	0	0	0	0	189229	0	0
4	Bathinda Canal Division, Bathinda	0	1350	12654	11979	0	0	0
5	Bist Doab Division, Jalandhar	38030	0	4778	0	0	42626	134633
6	Lehal I.B Division, Patiala	0	0	0	0	0	0	99387
7	Mansa I.B Division, Mansa	0	0	3356	0	0	0	0
8	Patiala Drainage Divison, Patiala	0	11954	0	0	0	90372	0
9	Drainage-cum-Mining and Geology Division, Faridkot	8850	1770	0	0	0	0	0
10	Sangrur I.B Division, Sangrur	0	0	0	0	0	0	266481
11	Amritsar Drainage Division, Amritsar	150638	129083	363432	371042	0	0	2607
12	Fazilka Canal & Ground water Division, C.C. , Ferozepur	5522	0	688	2533	0	0	0
13	Gurdaspur Drainage Division, Gurdaspur	0	3246350	0	0	0	0	0
14	Jandiala U.B.D.C Division, Amritsar	5987	5402	4856	2993	0	0	0
15	Madhopur U.B.D.C Division, Gurdaspur	40860	40861	24849	9230	0	0	0
16	Bari Doab Division, Amritsar	0	0	0	9838	0	0	1635297
17	Majitha U.B.D.C Division, Amritsar	0	0	460523	3500	0	762859	2657261
18	Golewala Drainage Division, Ferozepur	64210	180715	33671	33671	23204.64	0	904200
19	Abohar Canal Divison, Abohar	6507	0	46014	3545284	0	0	0
Grand Total		3,20,604	36,17,485	11,01,921	39,90,070	2,12,434	8,95,857	80,71,677

Water Supply and Sainitation Department								
Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	WSSD No.3, Amritsar	0	2281	0	0	0	9388	0
2	WSSD No.I, Amritsar	3980	0	0	122689	0	14265	4329586
3	WSSD No.2 , Amritsar.	66997	838	53531	10374	0	15217	0
4	WSSD, Taran Taran	0	1994	0	0	0	0	0
5	WSSD No.1, Bathinda	0	12064	10643	0	0	0	0
6	WSSD No.3, Bathinda	1120416	82106	1064370	0	0	0	0
7	WSSD No.2, Bathinda	9118.35	32974	4657	0	0	0	0
8	WSSD, Faridkot	142682	59594	845745	0	0	3600409	0
9	WSSD No.2, Mukatsar	116332	102607	80972	0	0	0	924697
10	WSSD, Malout	269076	10165	2876228	0	0	2159446	0
11	WSSD Fatehgarh Sahib	5592691	0	4202844	0	0	0	0
12	WSSD No.1, Ferozepur	66439	0	103896	0	0	251550	0
13	WSSD, Fazilka	3742.5	3730	1672137.5	0	0	0	0
14	WSSD, Abohar	15343	2536	1268	0	0	0	0
15	WSSD No.2, Ferozepur	4070	0	5302	0	0	0	0
16	WSSD, Batala.	86648	359153	280652	0	0	54639	0
17	WSSD, Gurdaspur	60251	25133	66473	0	0	123892	108479
18	WSSD No.2, Hoshiarpur	631	0	641	0	0	0	0
19	WSSD, Talwara	113466	118546	93026	0	0	0	0
20	WSSD, Garhshankar	0	0	0	0	0	10	613253
21	WSSD No.2, Jalandhar	0	598	0	0	0	0	0
22	WSSD, Kapurthala	656	2716	1004299	0	0	0	0
23	WSSD No.3, Ludhiana	4382	0	902259	0	0	0	1460
24	WSSD No.1 Ludhiana	0	0	0	0	0	0	139079
25	WSSD No.2, Ludhiana	55275	4192	0	0	0	23946	0
26	WSSD No.2 Patiala	277192	58570	11752	0	0	1679499	5154

27	WSSD, Rajpura	128305	0	420549	0	0	2313600	0
28	Mech. Division Patiala	0	0	0	0	0	0	5215
29	WSSD No.1 Patiala	27749	25033	60382	0	0	122589	0
30	WSSD No.2 Mohali	504598	504895	236763	0	0	0	0
31	WSSD No.2, Ropar	62571	7	45218	0	0	0	0
32	WSSD No.3, Mohali	0	1792.02	0	0	0	0	0
33	WSSD Barnala	1136	8028	699	0	0	2762	0
34	WSSD Sangrur	2518	5386	2338	0	0	0	0
35	WSSD, Moga	0	0	12644	0	0	1070981	119577
36	WSSD, Nawanshahar	0	640	605040	0	0	1164040	35430
37	WSSD No-2 (EE 2) Jalandhar	9009	0	262418	0	0	0	99377
38	WSSD (EE 2) Gurdaspur	6147	0	22636	0	0	32923	0
39	WSSD (EE 2) Pathankot	0	31793	0	0	0	400	0
40	WSSD (EE 2) Tarn Taran	1542	0	1	0	0	0	0
41	WSSD (EE 2) Ferozepur at Zira	22486	0	23711	0	0	114203	0
42	WSSD (EE 2) Batala	46175	87433	71596	0	0	188267	0
43	WSSD (EE 2) Moga	0	0	500	0	0	0	33190
Grand Total		88,21,624	15,44,804	1,50,45,191	1,33,063	-	1,29,42,026	64,14,497

Annexure A-5-A**Adverse/ Minus balances of the Outstanding Taxes/ GST/ Labour Cess/ Culture Cess/ Cancer Cess as on 31.03.2023 Amount (in ₹)****B&R PWD**

Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	Construction Division No. I Jalandhar	-2688	0	0	0	0	0	0
2	Construction Division No.II Kapurthala	-5221	-1	0	0	0	0	0
3	Construction Division No. I Kapurthala	0	-6394	0	0	0	0	0
4	Construction Division No.III Ludhiana	0	-1	0	0	0	0	0
5	Construction Division IV Ludhiana	-203543	0	0	0	0	0	0
6	Construction Division Pathankot	-60753	-13148	-16337	0	0	0	0
7	Construction Division Mukerian	-215	0	0	0	0	0	0
8	Provincial Division Mansa	0	0	0	0	0	-594	0
9	Provincial Division Sangrur	0	-436412	0	0	0	0	0
10	Central Works Division, Sangrur at Patiala	-4766	0	-10	0	0	0	0
11	Construction Division No. 2 , Mohali at fatehgarh Sahib	-99	0	0	0	0	0	0
12	Provincial Division, Mohali	-2750	0	0	0	0	0	0
13	Central Works Division, Ropar	0	0	0	0	0	0	0
14	Electrical Division , Chandigarh	0	0	0	0	0	0	0
15	Construction Division ,Malerkotla	0	0	-6101	0	0	0	0
16	Construction Division No. 1 , Hoshiarpur	0	-1990	0	0	0	0	0

17	Provincial Division, Ferozepur	0	0	0	-8765	0	0	0
18	Construction Division No. 1 , Ferozepur	-3	0	0	0	0	0	0
Grand Total		-2,80,038	-4,57,946	-22,448	-8,765	-	-594	-

Panchayati Raj Division

Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	Panchayati Raj Division , Ropar	0	-1	0	0	0	0	0
2	Panchayati Raj Division , Taran taran	-2981	0	0	0	0	0	0
3	Panchayati Raj Division , Jalandhar	-12791	0	0	0	0	0	0
4	Panchayati Raj Division, Bathinda	-7096	0	0	0	0	0	0
Grand Total		- 22,868	-1	-	-	-	-	-

Water Resoures Department

Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	Faridkot Canal Division, Faridkot	0	-40	0	0	0	0	0
2	Ropar Headworks Division, Ropar	0	-32	0	0	0	0	0
3	Patiala Drainage Divison, Patiala	0	0	0	-14600	0	0	0
4	Drainage-cum-Mining and Geology Division, Faridkot	0	0	0	0	0	0	0
5	Fazilka Canal & Ground water Division, C.C. , Ferozepur	0	-3701	0	0	0	0	0
6	Gurdaspur Drainage Division, Gurdaspur	-11819	0	-22870	0	0	-622260	0
7	Harike Canal Division, Ferozepur	-23730	0	-11845	-4540	0	-241355	0
8	Majitha U.B.D.C Division, Amritsar	-357032	-2454	0	0	0	0	0

9	Abohar Canal Divison, Abohar	0	-3	0	0	0	0	0
Grand Total		3,92,581	6,230	-34,715	-19,140	-	-8,63,615	-
Water Supply and Sainitation Department								
Sr. No	Name of the Division	IT CB	GST CB	LWC CB	Cultural Cess CB	Cancer cess CB	VAT CB	Bank Interest
1	WSSD No.I, Amritsar	0	0	-387	0	0	0	0
2	WSSD No.1, Bathinda	-17377	0	0	0	0	0	0
3	WSSD Fatehgarh Sahib	0	-365806	0	0	0	0	0
4	WSSD, Pathankot	-63014	-73606	-5770	0	0	0	0
5	WSSD, Garhshankar	0	0	0	-23	0	0	0
6	WSSD No.1, Jalandhar	-2151	0	-1477	0	0	0	0
7	WSSD No.2, Jalandhar	-4966	0	-2191	0	0	0	0
8	WSSD No.1 Ludhiana	-2717	0	-2717	0	0	-4949	0
9	WSSD, Rajpura	0	-2144	0	0	0	0	0
10	Mech. Division Patiala	-5930	-3264	-9167	0	0	-40	0
11	WSSD, Moga	-348186	-39905	0	0	0	0	0
12	WSSD No.1, Mukatsar	0	0	0	0	0	0	0
13	WSSD, Nawanshahar	-66972	0	0	0	0	0	0
14	WSSD (EE 2) Gurdaspur	0	-40445	0	0	0	0	0
15	WSSD (EE 2) Pathankot	-18221	0	-4541	0	0	0	0
16	WSSD (EE 2) Moga	0	-33630	0	0	0	0	0
Grand Total		5,29,534	5,58,800	-26,250	-23	-	-4,989	-

Annexure-A 6**Parking of Funds (Head 8671) outside Treasury in respect of Public Works Deposit**

S.No	B&R Department	Amount
1	Provincial Division, Jalandhar Cantt.	478817030
2	Construction Division-1, Jalandhar Cantt.	64086236
3	Construction Division-2, Jalandhar Cantt.	176498595
4	Electrical Division, Jalandhar	6227415
5	Mechanical Division, Jalandhar	744714
6	National Highways Division, Jalandhar	25649152
7	Construction Division-2, Kapurthala	141632356
8	Construction Division-1, Kapurthala	97875688
9	Provincial Division, Ludhiana	175157752
10	Construction Division-1, Ludhiana	189377990
11	Construction Division-3, Ludhiana	16062666
12	Electrical Division, Ludhiana	2341410
13	Horticulture Division, Ludhiana	361208
14	Provincial Division-1, Patiala	161500558
15	Construction Division, Patiala	99922588
16	Provincial Division-2, Patiala	256958780
17	Construction Division, Nabha	83958082
18	Construction Division, Sirhind	151872678
19	Construction Division-4, Ludhiana	38974795
20	Construction Division, Malout Road Muktsar Sahib	9071508
21	Construction Division, Moga	6890465
22	Provincial Division, Gurdaspur	115786444
23	Construction Division, Pathankot	75156995
24	Construction Division, Batala	111787741
25	Construction Division, Mukerian	152945144
26	Provincial Division, Mansa	15337779
27	Provincial Division, Faridkot	44385979
28	Electrical Division, Faridkot	5036253
29	Construction Division-2, Giddarbaha	18675317
30	Construction Division-1, Amritsar	60980677
31	Provincial Division, Amritsar	26026287
32	Central Works Division-1, Amritsar	7376142
33	Construction Division-2, Amritsar	113533819
34	Electrical Division, Amritsar	10820697
35	Central Works Division-2, Amritsar	103750800
36	Provincial Division, Bathinda	264076598
37	Construction Division-2, Bathinda	85515998
38	Central Works Division-1, Bathinda	28688387
39	National Highway Division, Abohar	18384946
40	Provincial Division, S.B.S. Nagar	20038688

41	Electrical Division, Civil Station, Bathinda	10682887
42	Central works Division-2, Bathinda	3005650
43	Provincial Division, Sangrur	257232748
44	Construction Division, Sangrur	397515
45	Electrical Division, Patiala	9891470
46	Central Works Division, Sangrur at Patiala	317018034
47	Central Works Division, Patiala	12415649
48	Mechanical Division, Patiala	341424
49	Construction Division-2, Mohali at Fatehgarh Sahib	27108849
50	Provincial Division, SAS Nagar	394664796
51	Construction Division-1, Mohali	144719399
52	Central Works Division, Roopnagar	47054522
53	Electrical Division Punjab, Chandigarh	30579722
54	Horticulture Division, Patiala	11507961
55	Construction Division, Malerkotla	73833253
56	Construction Division, Barnala	43997987
57	Central Works Division-1, Ludhiana	0
58	Central Works Division, SAS Nagar	56841633
59	Electrical Division, Sangrur	15712291
60	Construction Division, Roopnagar	95625147
61	National Highway Division, Pathankot	7574877
62	Provincial Division, Hoshiarpur	126949768
63	Construction Division-1, Hoshiarpur	54396238
64	Construction Division-2, Hoshiarpur	217989903
65	Central Works Division, Hoshiarpur	35224337
66	Provincial Division, Ferozepur	83600603
67	Construction Division-1, Ferozepur	113550822
68	Construction Division, Fazilka	20353933
69	National Highway Division, Ferozepur	47001080
70	Provincial Division Punjab, Chandigarh	82280977
	Total	5803839832

S No.	Panchayati Raj Department	Amount
1	Panchayati Raj Division, Ferozepur	79043548
2	Panchayati Raj Division, Hoshiarpur	114662830
3	Panchayati Raj Division, Gurdaspur	155451533
4	Panchayati Raj Division, Faridkot	30652119
5	Panchayati Raj Division, Fatehgarh Sahib	38294308
6	Panchayati Raj Division, Kapurthala	40737272
7	Panchayati Raj Division, Roopnagar	52981696
8	Panchayati Raj Division, Sangrur	329503589
9	Panchayati Raj Division, Patiala	105161707
10	Panchayati Raj Division, Tarn-Taran	36314499

11	Panchayati Raj Division, Jalandhar	47961709
12	Panchayati Raj Division, Bathinda	125887623
13	Panchayati Raj Division, Amritsar	114981762
14	Panchayati Raj Division, Ludhiana	91772863.43
15	Panchayati Raj Division, Moga	41675511
16	Panchayati Raj Division, SBS Nagar	6207999
17	Panchayati Raj Division, SAS Nagar	178499117
18	Panchayati Raj Division, Muktsar Sahib	85164725
19	Panchayati Raj Division, Fazilka	145608248
	Total	1820562658

S No.	Water Resources Department	Amount
1	Kandi Watershed Drg. Div. Hoshiarpur	1398360
2	BML Division, Patiala	15157891
3	Devigarh Division (IB), Patiala	25590560
4	Faridkot canal Division, Faridkot	6837335
5	Bathinda Canal Division, Bathinda	31815895
6	Bist Doab Division, Jalandhar	19028646
7	Lehal Division I.B. Patiala	14531439
8	Mansa Division I.B. Jawaharke, Mansa	3847775
9	Patiala Drg. Division, Patiala	104795422
10	Faridkot Drg. Division, Faridkot	8063226
11	Mansa Drg. Division, Mansa	350737833
12	Drainage Const. Division, Sangrur	38046378
13	Sangrur Division I.B. Sangrur	3261135
14	Canal Lining Division, Muktsar	19379571
15	Ludhiana Drg. Division, Ludhiana	115990693
16	Amritsar Drainage Division, Amritsar	39024900
17	Eastern Canal Division, Ferozepur	4017182
18	Drainage Division, Gurdaspur	272372674
19	Gurdaspur Division UBDC, Gurdaspur	59850196
20	Harike Canal Division, Ferozepur	69033338
21	Nangal Mech. Division, with HQ Mohali	1222216
22	Jandiala Division UBDC, Amritsar	18808740
23	Madhopur Division UBDC, Gurdaspur	91519240
24	Rajasthan Feeder Division, Ferozepur	2201588503
25	W.M.I. Division, Ropar	126001551
26	Bari Doab Drg. Division, Amritsar	108693833
27	Majitha Division UBDC, Amritsar	18575421
28	Shah Nehar Civil Stage-I Division, Hoshiarpur	81
29	Shah Nehar Head Works Division, Talwara	3134451
30	Golewala Drainage Division, Ferozepur	113142057
31	Drainage Const. Division, Ferozepr at	10406093

	Fazilka	
32	Mech. Drainage Division, Amritsar	3856764
33	Abohar Canal Division, Abohar	443140981
34	Hoshiarpur Drg. Division, Hoshiarpur	84649869
35	Kandi Area Dams Maintenance Division, Hoshiarpur	1016022
36	Stage-II Division, Hoshiarpur	5837216
	Total	4434373486

Sr.No.	Water Supply and SainitiaionDepartmennt	Amount
1	W/S & Sanitation Division-3, Amritsar	11637316
2	W/S & Sanitation Division-1, Amritsar	95937058
3	W/S & Sanitation Division-2, Amritsar	7889786
4	W/S & Sanitation Division-1, Tran-Taran	10714826
5	W/S & Sanitation Division-1, Bathinda	55607113.36
6	W/S & Sanitation Division-3, Bathinda	59588964
7	W/S & Sanitation Division-2, Bathinda	7110647.07
8	W/S & Sanitation Division, Faridkot	4625362
9	W/S & Sanitation Division-2, Muktsar	7256363.15
10	W/S & Sanitation Division, Malerkotla	25722341
11	W/S & Sanitation Division, Malout	7045615.2
12	W/S & Sanitation Division, Fatehgarh sahib	11887557.01
13	W/S & Sanitation Division-1, Ferozepur	30204864
14	W/S & Sanitation Division, Fazilka	8015704
15	W/S & Sanitation Division, Abohar	8680543
16	W/S & Sanitation Division-2, Ferozepur	9000390
17	W/S & Sanitation Division-1, Pathankot	28365976
18	W/S & Sanitation Division, Batala	26261850.07
19	W/S & Sanitation Division-1, Gurdaspur	32078393
20	W/S & Sanitation Division-2, Hoshiarpur	16671363
21	W/S & Sanitation Division-1, Hoshiarpur	37439239
22	W/S & Sanitation Division, Talwara	36025920
23	W/S & Sanitation Division, Garhshankar	29768579
24	W/S & Sanitation Division-1, Jalandhar	7806272
25	W/S & Sanitation Division-2, Jalandhar	6988678
26	W/S & Sanitation Division, Kapurthala	14583127
27	W/S & Sanitation Division-3, Ludhiana	1992027
28	W/S & Sanitation Division-1, Ludhiana	2345542
29	W/S & Sanitation Division-2, Ludhiana	9757978
30	W/S & Sanitation Division, Khanna	4702684
31	W/S & Sanitation Division-1, Mansa	13387431.33
32	W/S & Sanitation Division-2, Mansa	3157231

33	W/S & Sanitation Division-2, Patiala	58037518
34	W/S & Sanitation Division, Rajpura	19970164
35	W/S & Sanitation Division (Mech.), Patiala	5073624
36	W/S & Sanitation Division-1, Patiala	14001716
37	W/S & Sanitation Division-1, Mohali	21671813
38	W/S & Sanitation Division, Anandpur Sahib	32901040
39	W/S & Sanitation Division-2, SAS Nagar	12395051
40	W/S & Sanitation Division-2, Ropar	12956138
41	W/S & Sanitation Division-3, SAS Nagar	143257706.6
42	W/S & Sanitation Division, Barnala	4782419
43	W/S & Sanitation Division, Sangrur	27680406
44	W/S & Sanitation Division, Moga	5561951.27
45	W/S & Sanitation Division-1, Muktsar	3788668
46	W/S & Sanitation Division, SBS Nagar	14117214
47	W/S & Sanitation Division-3, Jalandhar	11149215
48	W/S & Sanitation Division (EE-2), Gurdaspur	1937203
49	W/S & Sanitation Division (EE-2), Pathankot	14914516
50	W/S & Sanitation Division-2, Tarn-Taran	4173731
51	W/S & Sanitation Division, Ferozepur at Zira	2678666.38
52	W/S & Sanitation Division-2, Batala	10628505.08
53	W/S & Sanitation Division-2, Moga	4290090
	Total	1058224095

Annexure-A-6 a			
Parking of Funds (Head 8671) outside Treasury in respect of PW Deposits (Amount in ₹)			
Sr. No.	Name of the Division	Closing balance	Closing balance
		of Head 8671	of Head 8443
B&R PWD (69 Divisions)			
1	Provincial Division Jalandhar	473620431	477421456
2	Construction Division No. I Jalandhar	59057886	62037403
3	Construction Division No. II Jalandhar	175929985	230072626
4	Electrical Division Jalandhar	5953632	12057482
5	Mechanical Division Jalandhar	749198	1521971
6	Central Works Division Jalandhar	25649380	41807715
7	Construction Division No.II Kapurthala	141180877	151334525
8	Construction Division No. I Kapurthala	97740703	97662044
9	Provincial Division Ludhiana	172885039	173343807
10	Construction Division No. I Ludhiana	189374598	191600782
11	Construction Division No.III Ludhiana	16060337	32010006
12	Electrical Division Ludhiana	2281882	2265141
13	Horticulture Division Ludhiana	361208	361208
14	Provincial Division-I Patiala	158522209	194677471
15	Construction Division Patiala	99819898	226438928
16	Provincial Division II Patiala	256808470	268428591
17	Construction Division Nabha	81384925	122412495
18	Construction Division Sirhind	151026819	171065735
19	Construction Division IV Ludhiana	38997675	39536882
20	Construction Division Muktsar	9073044	243114572
21	Construction Division Moga	6902465	35898259
22	Provincial Division Gurdaspur	115796060	226133341
23	Construction Division Pathankot	78763629	110184705
24	Construction Div Gurdaspur at Batala	111320170	131335877
25	Construction Division Mukerian	152196596	152191958
26	Provincial Division Mansa	15338194	31476114
27	Provincial Division Faridkot	44544187	44260237
28	Electrical Division Faridkot	5036253	5036253
29	Construction Division Gidderbaha	17890397	24358107
30	Construction Division I Amritsar	60750344	165268925
31	Provincial Division PWD B&R Amritsar	26007856	380237375
32	Central Works No. I Amritsar	7378233	21669769
33	Construction Division No. II Amritsar	113256082	165109383
34	Electrical Division Amritsar	11028697	23434633
35	Central Works No. II Amritsar	103733466	240833936
36	Provincial Division Bhatinda	263995838	345961252
37	Construction Division II Bhatinda	85430176	105928886
38	Central Works Bhatinda	28688387	29189482
39	National Highway Division Abohar	18468020	20141124
40	Provincial Division Nawanshehar	19929918	25362665
41	Electrical Division Bhatinda	10554764	10554764

42	Central Works No 2, Bhatinda	3005650	3005650
43	Provincial Division Sangrur	253712804	249831196
44	Construction Division Sangrur	10074	59654830
45	Electerical E Div 1 Patiala	9620581	14455370
46	Central Works Division, Sangrur at Patiala	317018034	334782600
47	Central Works Division , Patiala	12415753	12719757
48	Mechanical Division , Patiala	335310	1413788
49	Construction 2, Mohali at fatehgarh Sahib	26796899	29731697
50	Provincial Division, Mohali	373954017	374817390
51	Construction Div No. 1, mohali	143827201	145430513
52	Central Works Division, Ropar	47054522	50845741
53	Electrical Division , Chandigarh	30314877	30473567
54	Horticulture Division , Patiala	11460728	11421561
55	Construction Division ,Malerkotla	73625199	70965176
56	Construction Division , Barnala	43979180	61163094
57	Construction Division ,Malerkotla	73625199	70965176
58	Central Works Division , Mohali	47808607	47808607
59	Electrical Division Sangrur	13607898	14101031
60	Construction Division , Ropar	95091101	95091101
61	National Highway Division , Pathankot	7567535	15570050
62	Provincial Division , Hoshiarpur	123395514	128626184
63	Construction Division No. 1 , Hoshiarpur	54230676	57030402
64	Construction Division No. 2 , Hoshiarpur	217971738	267347745
65	Central Works Division, Hoshiarpur	35232187	34892392
66	Provincial Division, Ferozepur	80733727	314128647
67	Construction Division No. 1 , Ferozepur	112848455	155578041
68	Construction Div. No. 2 , Ferozepur at Fazilka	19167045	30123194
69	Central Works Division, Ferozepur	47035071	47223886
70	Provincial Division , Chandigarh	82227616	94017563
	Grand Total	5811161126	7856953834
Panchayati Raj Department (19 Divisions)			
1	Panchayati Raj Division, Ferozepur	79011647	82411196
2	Panchayati Raj Division, Hoshiarpur	114659602	154118970
3	Panchayati Raj Division, Gurdaspur	151602828	150611198
4	Panchayati Raj Division, Faridkot	30652509	35443677
5	Panchayati Raj Division, Fatehgarh Sahib	38294308	38297003
6	Panchayati Raj Division, Kapurthala	40715799	42269952
7	Panchayati Raj Division, Ropar	52981696	52770468
8	Panchayati Raj Division, Sangrur	315596771	315299489
9	Panchayati Raj Division, Patiala	103751754	109398890
10	Panchayati Raj Division, Taran Taran	36245839	35942852
11	Panchayati Raj Division, Jalandhar	47958968	54535034
12	Panchayati Raj Division, Bathinda	125878313	133312538
13	Panchayati Raj Division, Amritsar	114962162	141726109
14	Panchayati Raj Division, Ludhiana	90966471	90733280
15	Panchayati Raj Division, Moga	41668281	43996310

16	Panchayati Raj Division, Nawashahar	6098480	5827413
17	Panchayati Raj Division, Mohali	174575342	174575342
18	Panchayati Raj Division, Muktsar	83977039	87315032
19	Panchayati Raj Division, Fazilka	145378820	145378958
	Grand Total	1,79,49,76,629	1,89,39,63,711
Water Resources Department (47 Divisions)			
1	Kandi Area Dam Maint. Division-1, Hoshiarpur	1399360	5705148
2	B.M.L Division, Patiala	15039873	122774545
3	Devisgarh I.B Division, Patiala	25176536	26051483
4	Sidhwan Canal Division, Ludhiana	0	1618299
5	Faridkot Canal Division, Faridkot	6310459	7525419
6	Ropar Headworks Division, Ropar	0	34768713
7	Bathinda Canal Division, Bathinda	31430405	17522606
8	Bist Doab Division, Jalandhar	142539489	19534516
9	Lehal I.B. Division, Patiala	14198541	26453234
10	Mansa I.B. Division, Mansa	3830675	4954400
11	Patiala Drainage Division, Patiala	83483028	136901072
12	Drainage Construction Division, Faridkot	8374958	29463793
13	Mansa Drainage Division, Mansa	350734803	353281238
14	Jalandhar Drainage Division, Jalandhar	0	9308773
15	Phagwara Drainage Division, Jalandhar	0	12162405
16	Sangrur Drainage Construction Division, Sangrur	38046378	40826156
17	Sangrur I.B Division, Sangrur	3209537	7593892
18	Canal Lining Division, Muktsar	19379571	19996494
19	Ludhiana Drainage Division, Ludhiana	359146945	363012680
20	Amritsar Drainage Division, Amritsar	39024900	39159512
21	Eastern Canal Division, C.C., Ferozepur	4000969	36111915
22	Gurdaspur Drainage Division, Gurdaspur	272237250	294001039
23	Gurdaspur U.B.D.C. Division, Gurdaspur	59322452	75326084
24	Harike Canal Division, Ferozepur	68486217	67976490
25	Jalandhar Mechanical Drainage, Nangal Township	1223792	1219132
26	Jandiala U.B.D.C. Division, Amritsar	18833770	20021627
27	Madhopur U.B.D.C. Division, Gurdaspur	91655035	90234113
28	Rajasthan Feeder Canal Division, Ferozepur	2199941612	2201803702
29	W.M.I. Division, Ropar	126001561	126003569
30	Bari Doab Division, Amritsar	108668301	125738806
31	Majitha U.B.D.C Division, Amritsar	18658868	11109307
32	Shah Nehar Extension (Mechanical), Hoshiarpur	0	394408113
33	Shah Nehar (Civil) Stage-I, Hoshiarpur	228	2334051
34	Shah Nehar (Headworks) Division, Talwara	3134451	3134451
35	Golewala Drainage Division, Ferozepur	112545154	158203931
36	Drainage Construction Division, Ferozepur	9528057	9528057

37	D.I.P.R. Division, Amritsar	0	17217367
38	Mechanical Drainage Division, Amritsar	42380	26482447
39	Abohar Canal Divison, Abohar	442998445	456386405
40	F.A. & C.A.O., R.S.D., Thein Dam	121480051	0
41	F.A. & C.A.O. Shahpurkandi	215680819	0
42	Hoshiarpur Drainage Division, Hoshiarpur	84634329	84634329
43	Kandi Area Dam Maintenance, Hoshiarpur	1011078	18144466
Grand Total		5,10,14,10,277	5,49,86,33,779
Water Supply & Sanitation Department (53Divisions)			
1	WSSD No.3, Armritsar	10326074	19815008
2	WSSD No.I, Amritsar	87741085	139883631
3	WSSD No.2, Amritsar.	7887741	18839602
4	WSSD, Taran Taran	10073873	12037209
5	WSSD No.1, Bathinda	55511229	58331786
6	WSSD No.3, Bathinda	58984903	50966940
7	WSSD No.2, Bathinda	6648170	32752099
8	WSSD, Faridkot	3907791	169349682
9	WSSD No.2, Mukatsar	6634489	15783549
10	WSSD Malerkotla	25445329	25445413
11	WSSD, Malout	6509479	116561592
12	WSSD Fatehgarh Sahib	10861596	96715558
13	WSSD No.1, Ferozepur	30336701	28143291
14	WSSD, Fazilka	7893272	117619449
15	WSSD, Abohar	6843088	46443698
16	WSSD No.2, Ferozepur	8768171	59939142
17	WSSD, Pathankot	27377013	37881775
18	WSSD, Batala.	22235959	32521405
19	WSSD, Gurdaspur	31000827	88040548
20	WSSD No.2, Hoshiarpur	15789943	55065597
21	WSSD No.1, Hoshiarpur	36890824	45815623
22	WSSD, Talwara	34664517	55342969
23	WSSD, Garhshankar	29226501	46071531
24	WSSD No.1, Jalandhar	7476977	44459641
25	WSSD No.2, Jalandhar	6420920	49811080
26	WSSD, Kapurthala	14134654	49109002
27	WSSD No.3, Ludhiana	1856017	13277793
28	WSSD No.1, Ludhiana	2146130	7826029
29	WSSD No.2, Ludhiana	9108770	26475304
30	WSSD Khanna	4224806	7563748
31	WSSD No.1, Mansa	12890786	15339085
32	WSSD No.2, Mansa	3133125	5063099
33	WSSD No.2, Patiala	57459183	85505701
34	WSSD, Rajpura	19570496	39738018
35	Mechanical Division, Patiala	5058990	11115141
36	WSSD No.1 Patiala	18893338	14385640

37	WSSD No.1 Mohali	16410438	66306704
38	WSSD No.1 Ropar at Anandpur Sahib	24826451	9570315
39	WSSD No.2 Mohali	16235559	96773142
40	WSSD No.2, Ropar	11309993	170081972
41	WSSD No.3, Mohali	138117642	167838453
42	WSSD Barnala	4705985	4016374
43	WSSD Sangrur	27669753	28558814
44	WSSD, Moga	3898636	20194435
45	WSSD No.1, Muktsar	3788542	8878366
46	WSSD, Nawanshahar	13770635	54054255
47	WSSD No. 2 (EE 2) Jalandhar	10804889	11197506
48	WSSD (EE 2) Gurdaspur	1612712	1482437
49	WSSD (EE 2) Pathankot	13448912	12778676
50	WSSD (EE 2) Taran Taran	4054359	3870731
51	WSSD (EE 2) Ferozepur at Zira	2655222	2623022
52	WSSD (EE 2) Batala	10592156	10680121
53	WSSD (EE 2) Moga	4290091	4287298
Grand Total		1,01,21,24,742	2,41,22,28,999

Annexure-A-7

Deposits Not Lapsed (unclaimed exceeding 3 years) as on 31-03-2023
Reflected in Form PWA-35 (Schedule of Deposits) (Amounts in ₹)

Sr No.	Name of the Division	Part-I	Part-II
		Cash Deposits of Sub-Ordinates (Outstanding balance)	Cash Deposits of Contractors as Security (outstanding More than 3 Year Old)
B&R PWD			
1	Provincial Division Jalandhar	0	3956370
2	Construction Division Number 1, Jalandhar	0	8032772
3	Construction Division Number II Jalandhar	0	19564989
4	Electrical Division Jalandhar	0	2316026
5	Mechanical Division Jalandhar	4299	0
6	National Highways Division, PWD (B&R) Br. Jalandhar	0	13091652
7	Construction Division Number II Kapurthala	0	28273031
8	Construction Division Number I Kapurthala	0	8993478
9	Provincial Division Ludhiana	0	81665495
10	Construction Division Number I Ludhiana	0	1713648
11	Construction Division Number III Ludhiana	0	14453674
12	Electrical Division Ludhiana	0	2952070
13	Provincial Division Number-I Patiala	0	40206597
14	Construction Division Patiala	0	21648334
15	Construction Division Nabha	7416	7636283
16	Construction Division Sirhind	0	7640382
17	Construction Division Number-IV Ludhiana	0	38406549.41
18	Construction Division Muktsar	0	11180993
19	Construction Division Moga	0	25907670
20	Construction Division Gurdaspur at Batala	251707	13768592
21	Construction Division Mukerian	0	20588
22	Provincial Division Mansa	0	19558
23	Provincial Division Faridkot	0	4439964
24	Electrical Division Faridkot	0	225185
25	Construction Division Gidderbaha	0	6157627
26	Construction Division Number-I Amritsar	0	82646416
27	Provincial Division Amritsar	0	95435972
28	Central Works Number-I Amritsar	0	2143286
29	Construction Division Number-II Amritsar	0	44708729
30	Electrical Division Amritsar	0	1339144

31	Central Works Number II Amritsar	0	83698149
32	Provincial Division Bhatinda		43615717
33	Construction Division Number-II Bhatinda		3672111
34	Central Works Division Bhatinda		5782620
35	National Highway Division Abohar		1216856
36	Provincial Division Nawanshehar		15064870
37	Electrical Division Bathinda		569511
38	Central Works Number 2, Bathinda		703033
39	Electrical Division Number 1 Patiala	37961	1628034
40	Central Works Division, Sangrur at Patiala		322654015
41	Central Works Division , Patiala		2295747
42	Construction Division Number-1, Mohali		49524747
43	Central Works Division, Ropar		6737859
44	Electrical Division, Chandigarh		60823
45	Construction Division, Barnala		17294597
46	Central Works Division, Mohali		5842417
47	Construction Division, Ropar		47127935
48	National Highway Division, Pathankot		3779206.52
49	Construction Division Number-1, Hoshiarpur		17367604
50	Construction Division Number-2, Hoshiarpur		36990082
51	Central Works Division, Hoshiarpur		1450335
52	Provincial Division, Ferozepur	40963	64165749
53	Construction Division Number-1, Ferozepur		44890353
54	Central Works Division, Ferozepur		5290357
55	Provincial Division, Chandigarh		6039592
Total		3,42,346	1,37,60,07,394
Panchayati Raj Department			
1	Panchayati Raj Division, Ferozepur		3559965
2	Panchayati Raj Division, Gurdaspur		1748701
3	Panchayati Raj Division, Fatehgarh Sahib		1866976
4	Panchayati Raj Division, Kapurthala		3265927
5	Panchayati Raj Division, Sangrur		2597399
6	Panchayati Raj Division, Jalandhar		3911917
7	Panchayati Raj Division, Bathinda		2660280
8	Panchayati Raj Division, Amritsar	0	2345766
9	Panchayati Raj Division, Ludhiana	25500	7330996
10	Panchayati Raj Division, Moga	0	227434
11	Panchayati Raj Division, Nawashahar	0	899947
12	Panchayati Raj Division, Mohali	0	19123242
13	Panchayati Raj Division, Muktsar	0	1701841
Total		25,500	5,12,40,391

Water Resources Department			
1	Kandi Watershed Drg. Division Hoshiarpur		3788400
2	B.M.L Division, Patiala		106004440
3	Ropar Headworks Division, Ropar		30043575
4	Bathinda Canal Division, Bathinda	153033	956581
5	Bist Doab Division, Jalandhar		5493804
6	Lehal I.B Division, Patiala		8622154
7	Mansa I.B Division, Mansa		227065
8	Jalandhar Drainage Division, Jalandhar		312748
9	Sangrur Drainage Construction Division Sangrur		312777
10	Sangrur I.B Division, Sangrur	200000	2303877
11	Ludhiana Drainage Division, Ludhiana		4093013
12	Eastern Canal Division, C.C., Ferozepur		920592
13	Gurdaspur Drainage Division, Gurdaspur	719390	5781536
14	Gurdaspur U.B.D.C Division, Gurdaspur		1700431
15	Harike Canal Division, Ferozepur		5641421
16	Jandiala U.B.D.C Division, Amritsar		10958
17	Madhopur U.B.D.C Division, Gurdaspur		669029
18	Bari Doab Division, Amritsar		7901039
19	Majitha U.B.D.C Division, Amritsar	220	820294
20	Shah Nehar Ext. (Mechanical) Hoshiarpur		14897972
21	Shah Nehar (Civil) Stage-I Hoshiarpur		1091179
22	Golewala Drainage Division, Ferozepur	128948	37688016
23	Abohar Canal Divison, Abohar	263645	29106417
24	Kandi Area Dam Maintenance, Hoshiarpur		17133388
25	Shah Nehar (Civil) Stage-II Hoshiarpur		6313879
Total		14,65,236	29,18,34,585

Water Supply & Sainitation Department			
1	WSSD No.3, Amritsar	0	3640944
2	WSSD No.I, Amritsar	1605	52361373
3	WSSD No.2, Amritsar.	1690	7873578
4	WSSD, Taran Taran	0	12204348
5	WSSD No.1, Bathinda	0	19442958
6	WSSD No.3, Bathinda	0	2668880
7	WSSD No.2, Bathinda	51292	6641520
8	WSSD, Faridkot	13690	13849352
9	WSSD No.2, Mukatsar	0	6200545
10	WSSD Malerkotla	0	501094
11	WSSD, Malout	0	12646849
12	WSSD Fatehgarh Sahib	0	-323865

13	WSSD No.1, Ferozepur	0	1629445
14	WSSD, Fazilka	139022	3737574
15	WSSD, Abohar	0	7671016
16	WSSD No.2, Ferozepur	4941418	2246928
17	WSSD, Pathankot	0	1428989
18	WSSD, Batala.	0	6840458
19	WSSD, Gurdaspur	14698	11459419
20	WSSD No.2, Hoshiarpur	0	6900931
21	WSSD No.1, Hoshiarpur	0	16285
22	WSSD, Talwara	0	22717566
23	WSSD, Garhshankar	0	1410076
24	WSSD No.1, Jalandhar	8031	4342027
25	WSSD No.2, Jalandhar	0	1540842
26	WSSD, Kapurthala	0	4419619
27	WSSD No.3, Ludhiana	166897	2185467
28	WSSD No.1, Ludhiana	6200	1476711
29	WSSD No.2, Ludhiana	0	3047095
30	WSSD Khanna	0	3334187
31	WSSD No.1, Mansa	0	8136154
32	WSSD No.2, Mansa	0	1250485
33	WSSD No.2, Patiala	0	4863843
34	WSSD, Rajpura	0	4320525
35	Mechanical Division, Patiala	1924546	4539425
36	WSSD No.1 Patiala	693870	6368460
37	WSSD No.1 Mohali	0	23984476
38	WSSD No.1 Ropar at Anandpur Sahib	0	2352521
39	WSSD No.2 Mohali	0	5663840
40	WSSD No.2, Ropar	0	23470082
41	WSSD No.3, Mohali	0	6361165
42	WSSD Sangrur	0	8022112
43	WSSD, Moga	0	11703210
44	WSSD No.1, Muktsar	0	7373385
45	WSSD, Nawanshahar	0	8316975
46	WSSD No. 2 (EE 2) Jalandhar	0	106623
47	WSSD (EE 2) Gurdaspur	0	36347
48	WSSD (EE 2) Pathankot	0	911359
49	WSSD (EE 2) Tarn Taran	0	118061
50	WSSD (EE 2) Ferozepur at Zira	0	19020
51	WSSD (EE 2) Batala	0	194493
52	WSSD (EE 2) Moga	0	2814466
Total		79,62,959	35,50,39,238

Annexure-A-8				
Pendency of Clearance of Expenditures on Closed works (Amounts in ₹)				
	B&R PWD	PWA-33	PWA-33-Part-II	
Sr.No.	Name of the Division	Part I	Deposits	Expenditure
1	Provincial Division Jalandhar	2929344255	515038178	526061723
2	Construction Division Number 1, Jalandhar	830235421	676202267	653157451
3	Construction Division Number II Jalandhar	2099108834	746132380	629568111
4	Electrical Division Jalandhar	156568721	163908410	155309917
5	Mechanical Division Jalandhar	28238206	7644990	7595571
6	National Highway Division Jalandhar	93653156	40461630	32247231
7	Construction Division Number II Kapurthala	4836079571	4774751398	4500077187
8	Construction Division Number I Kapurthala	2317397967	1589147242	1594858066
9	Provincial Division Ludhiana	4673896302	4454600021	4585801521
10	Construction Division Number I Ludhiana	2229952659	192329969	211404025
11	Construction Division Number III Ludhiana	1232487333	6135061	5978875
12	Electrical Division Ludhiana	61393590	61575230	60651046
13	Horticulture Division Ludhiana	3439732	0	0
14	Provincial Division Number-I Patiala	4247254586	3727000653	3628110288
15	Construction Division Patiala	1666781418	1658495015	1632277806
16	Provincial Division Number II Patiala	2225321709	2059187233	1919244623
17	Construction Division Nabha	1042211056	45739261	6818406
18	Construction Division Sirhind	860788697	681158626	668610886
19	Construction Division Number-IV Ludhiana	4676974985	0	0
20	Construction Division Muktsar	2582413070	1569774308	1456198962
21	Construction Division Moga	1194125842	675678539	651200676
22	Provincial Division Gurdaspur	3237813084	835384912	760472382
23	Construction Division Pathankot	13294255	-10793834	0
24	Construction Division Gurdaspur at Batala	2753369716	756312421	775150615
25	Construction Division Mukerian	504525934	0	0
26	Provincial Division Mansa	416139299	423328960	408072413

27	Provincial Division Faridkot	304877754	280060044	243426504
28	Electrical Division Faridkot	44747180	44243531	42639455
29	Construction Division Gidderbaha	710276429	675325098	669163234
30	Construction Division Number-I Amritsar	3379421141	1697378280	1693643035
31	Provincial Division Amritsar	5498856486	5662864718	5432221381
32	Central Works Number-I Amritsar	642938081	651077281	638361567
33	Construction Division Number-II Amritsar	3176024745	3165098022	3131550182
34	Electrical Division Amritsar	265966257	224237769	220167726
35	Central Works Number II Amritsar	5541848002	5028871889	5109879806
36	Provincial Division Bhatinda	7533238300	4866498538	4876827219
37	Construction Division Number-II Bhatinda	2596061848	641154346	634893603
38	Central Works Division Bhatinda	596032214	618983666	595988657
39	Central Works Division Abohar	456396220	454336663	437530359
40	Provincial Division Nawanshehar	990053318	783641819	791614054
41	Electrical Division Bathinda	71836520	58588912	53769774
42	Central Works Number 2, Bathinda	64458527	0	0
43	Provincial Division Sangrur	3508956294	546575000	546650903
44	Construction Division Sangrur	6651065971	6557046327	6616599802
45	Electrical Division Number 1 Patiala	238982314	232815417	221166646
46	Central Works Division, Sangrur at Patiala	635093412	642398226	635093412
47	Central Works Division , Patiala	499080078	413633080	397600394
48	Mechanical Division , Patiala	1288374	1103036	1103036
49	Construction Division No. 2, Mohali at Fatehgarh Sahib	354517422	349795043	337882121
50	Provincial Division, Mohali	5141197030	1107471799	1056692161
51	Construction Division Number-1, mohali	2006549754	1686102065	1665626928
52	Central Works Division, Ropar	21961523	65408933	21961523
53	Electrical Division, Chandigarh	119004126	0	0
54	Horticulture Division, Patiala	86910156	89341748	80962562
55	Construction Division,	1913375895	1780726447	1758586339

	Malerkotla			
56	Construction Division, Barnala	2074969450	1425873862	1412005163
57	Central Works Division Number-1, Ludhiana	7102161	7102161	7102161
58	Central Works Division, Mohali	1244224606	1230599758	1217421052
59	Electrical Division Number- 2, Patiala	178719632	132232105	125602512
60	Construction Division, Ropar	1830892378	0	0
61	Central Works Division, Pathankot	98684157	91695703	81142658
62	Provincial Division, Hoshiarpur	2612655056	2322405024	2264995811
63	Construction Division Number-1, Hoshiarpur	1489195738	1429570466	1431774730
64	Construction Division Number-2, Hoshiarpur	2843572429	936687994	915031753
65	Central Works Division, Hoshiarpur	19902086	47337413	19447023
66	Provincial Division, Ferozepur	4103930110	3389375692	3178296228
67	Construction Division Number-1, Ferozepur	3113825145	3216873400	3155201400
68	Construction Division Number-2, Ferozepur at Fazilka	399406242	398383699	385141366
69	Central Works Division, Ferozepur	360118106	3025823	0
70	Provincial Division, Chandigarh	166952159	192173382	182983201
Total		1,20,50,79,74,224	78,79,73,07,049	77,15,66,15,221
Panchayati Raj Department (19 Divisions)		PWA-33	PWA-33-Part-II	
Sr.No.	Name of the Division	Part I	Deposits	Expenditure
1	Panchayati Raj Division, Ferozepur	709344605	661257037	603364195
2	Panchayati Raj Division, Hoshiarpur	302897295	384965702	289213081
3	Panchayati Raj Division, Gurdaspur	826770303	945339855	815958402
4	Panchayati Raj Division, Faridkot	182076224	34748393	30288242
5	Panchayati Raj Division, Fatehgarh Sahib	245769435	290030	0
6	Panchayati Raj Division, Kapurthala	141839531	143148821	117584249
7	Panchayati Raj Division,	303013081.5	259763613	252323597.5

	Ropar			
8	Panchayati Raj Division, Sangrur	524107478	482670840	409161775
9	Panchayati Raj Division, Patiala	1080492086	714567105	683980076
10	Panchayati Raj Division, Taran Taran	613495979	602805737	593601336
11	Panchayati Raj Division, Jalandhar	333628927	355492707	316122243
12	Panchayati Raj Division, Bathinda	1017112119	43892551	32127875
13	Panchayati Raj Division, Amritsar	271834973	285982948	260814000
14	Panchayati Raj Division, Ludhiana	779421644	344043138	340720202
15	Panchayati Raj Division, Moga	340224842	218868458	214588850
16	Panchayati Raj Division, Nawashahar	196534088	189539175	186445438
17	Panchayati Raj Division, Mohali	1193646700	893034628	788901569
18	Panchayati Raj Division, Muktsar	1402567754	1357489558	1333665449
19	Panchayati Raj Division, Fazilka	524254490	69434600	69499731
Total		10,98,90,31,555	7,98,73,34,896	7,33,83,60,311
Water Resources Department (39 Divisions)		PWA-33	PWA-33-Part-II	
Sr. No.	Name of the Division	Part I	Deposits	Expenditure
1	B.M.L Division, Patiala	844969533	3639387	3639387
2	Devigarh I.B Division, Patiala	568785570	437914675	439086209
3	Sidhwan Canal Division, Ludhiana	111393403	112747578.3	111393403
4	Faridkot Canal Division, Faridkot	152994028	146728527	145916582
5	Ropar Headworks Division, Ropar	766529348	0	0
6	Bathinda Canal Division, Bathinda	340309438	351732657	328695053
7	Bist Doab Division, Jalandhar	112008094.5	13305981	3252466.5
8	Lehal I.B Division, Patiala	21501756	17354215	16285701
9	Mansa I.B Division, Mansa	81758613	67930310	67568562
10	Drainage Const. Division, Faridkot	0	21088936	0
11	Mansa Drainage Division,	0	2286530	0

	Mansa			
12	Jalandhar Drainage Division, Jalandhar	40516798	49095530	40516798
13	Phagwara Drainage Division, Jalandhar	0	12162405	0
14	Sangrur Drainage Construction Division Sangrur	0	2467001	0
15	Sangrur I.B Division, Sangrur	289861659	110312560	105768418
16	Canal Lining Division, Muktsar	45362	374000	45362
17	Ludhiana Drainage Division, Ludhiana	85303655	0	0
18	Amritsar Drainage Division, Amritsar	348680354	0	0
19	Eastern Canal Division, C.C. , Ferozepur	102805699	74795076	43108453
20	Gurdaspur Drainage Division, Gurdaspur	566654598	16479050	1942000
21	Gurdaspur U.B.D.C Division, Gurdaspur	417182137.5	11874301	0
22	Harike Canal Division, Ferozepur	307124324	353455317	293190467
23	Nangal Mech. Division, With HQ Mohali	735704	0	0
24	Jandiala U.B.D.C Division, Amritsar	180428225	33303059.25	32601351.74
25	Madhopur U.B.D.C Division, Gurdaspur	161568059	305991	0
26	Rajasthan Feeder Division, Ferozepur	8535253145	0	0
27	W.M.I Division, Ropar	66301905	66303923	66301905
28	Workshop Division, Chandigarh	0	173608.28	0
29	Bari Doab Division, Amritsar	645729510	595872386	586114125
30	Majitha U.B.D.C Division, Amritsar	288818815	224375310	242432234
31	Shah Nehar Ext. (Mechanical) Hoshiarpur	75000000	199526278.5	75000000
32	Shah Nehar (Civil) Stage-I Hoshiarpur	78356041	0	0
33	Shah Nehar (Headworks) Talwara	6790627.16	0	0
34	Golewala Drainage Division, Ferozepur	201626176	68978308	61136495
35	Drainage Construction, Ferozepur	0	0	0

36	D.I.P.R Division, Amritsar	10326311	24826009	7733642
37	Mechanical Drainage Division, Amritsar	0	15099065	0
38	Abohar Canal Divison, Abohar	5010770867	122499710.3	122499710
39	Stage-II Division Hoshiarpur	0	173299	0
Total		20,42,01,29,755	3,15,71,80,984	2,79,42,28,324
Water Supply & Sanitation Department		PWA-33	PWA-33-Part-II	
Sr. No.	Name of the Division	Part I	Deposits	Expenditure
1	WSSD No.3, Armritsar	552098340	493527444	493954099
2	WSSD No.I, Amritsar	338236095	11171777	9719680
3	WSSD No.2, Amritsar.	73632292	26875327	19110402
4	WSSD, Taran Taran	200924330	156058801	162843666
5	WSSD No.1, Bathinda	17337495	13872365	12741248
6	WSSD No.3, Bathinda	136016698	0	0
7	WSSD No.2, Bathinda	155041204	159325141	137957248
8	WSSD, Faridkot	221659256	0	0
9	WSSD No.2, Mukatsar	1517974442	980024225	974543214
10	WSSD Malerkotla	34102241	326285	0
11	WSSD, Malout	1337092824	1083483646	1053947131
12	WSSD Fatehgarh Sahib	552175805	0	0
13	WSSD No.1, Ferozepur	74983718	12033542	69607283
14	WSSD, Fazilka	809522350	359023126	276545079
15	WSSD, Abohar	291220108	167434511	170320174
16	WSSD No.2, Ferozepur	1030086	33161514	0
17	WSSD, Pathankot	582092600	408821536	384718710
18	WSSD, Batala.	413913621	69082391	72119365
19	WSSD, Gurdaspur	1232987091	396390298	354023802
20	WSSD No.2, Hoshiarpur	215569502	249343299	199235647
21	WSSD No.1, Hoshiarpur	566822771	86485090	77058020
22	WSSD, Talwara	93969538	0	0
23	WSSD, Garhshankar	225858301	0	0
24	WSSD No.1, Jalandhar	246238229	253260595	221613372
25	WSSD No.2, Jalandhar	250718700	229559529	181040347
26	WSSD, Kapurthala	147565526	160393547	134935559
27	WSSD No.3, Ludhiana	127449675	32076732	27279495
28	WSSD No.1, Ludhiana	141020552	16736881	16736899
29	WSSD No.2, Ludhiana	218179184	43667331	37927299
30	WSSD Khanna	67231093	0	3803193
31	WSSD No.1, Mansa	330763421	320957976	324207747
32	WSSD No.2, Mansa	78875782	67691515	67933216
33	WSSD No.2, Patiala	227701548	165260397	136109632
34	WSSD, Rajpura	269105435	12144121	0
35	Mechanical Division, Patiala	25065162	9154051	3478068
36	WSSD No.1 Patiala	323385876	284413712	279851722
37	WSSD No.1 Mohali	647810964	557761314	572089961
38	WSSD No.1 Ropar at Anandpur Sahib	555945731	530705944	516827809
39	WSSD No.2 Mohali	7216607147	7097983411	6993395810
40	WSSD No.2, Ropar	291184554	0	0
41	WSSD No.3, Mohali	760373492	661437662	648414533
42	WSSD Barnala	254806785	137602531	133821731
43	WSSD Sangrur	370347195	213223169	214316810

44	WSSD, Moga	620452536	572607716	562824194
45	WSSD No.1, Muktsar	175272814	166104001	168552100
46	WSSD, Nawanshahar	447334519	334222518	309749402
47	WSSD No. 2 (EE 2) Jalandhar	16128657	2589324	2329753
48	WSSD (EE 2) Gurdaspur	60481479	47165292	46549791
49	WSSD (EE 2) Pathankot	154611822	136318617	134994873
50	WSSD (EE 2) Tarn Taran	177210568	10381506	8969754
51	WSSD (EE 2) Ferozepur at Zira	22052768	0	1097077
52	WSSD (EE 2) Batala	61893275	752080	538285
53	WSSD (EE 2) Moga	8209512	0	0
Total		23,93,82,84,709	16,77,06,11,790	16,21,78,33,200

Annexure A-9**Balance of Forms PWA-32 (MPWA), Form PWA-28 (Manufacture), Form PWA-29 (Stock Account) (Amounts in ₹)**

Sr. No	Name of the Division	Balance of Form PWA-32 (MPWA)	Balance of Form PWA-29 (Stock Account)	(Manufactur e Balance of Form PWA-28 Account)
B&R PWD				
1	Provincial Division Jalandhar	5705821	6691106	6691106
2	Construction Division No. I Jalandhar	5330551	39092099	19016327
3	Construction Division No. II Jalandhar	2118232	10424318	10424318
4	Electrical Division Jalandhar	1011618	892201	0
5	Mechanical Division Jalandhar	179503	22321667	20769214
6	National Highways Division, PWD (B&R) Br. Jalandhar	6150499	16172063	16114027
7	Construction Division No.II Kapurthala	0	16941626	6894193
8	Construction Division No. I Kapurthala	0	2747580	2747580
9	Provincial Division Ludhiana	2369218	9005715	0
10	Construction Division No. I Ludhiana	1553135	0	0
11	Construction Division No.III Ludhiana	13335341	0	0
12	Provinial Division-I Patiala	2814812	5622562	4979462
13	Construction Division Patiala	36182527	304661	25174242
14	Provincial Division II Patiala	243694	1260885	743109
15	Construction Division Nabha	169772	10279807	10279806
16	Construction Division Sirhind	392004	16540676	16221783
17	Construction Division IV Ludhiana	321789	0	
18	Construction Division Muktsar	62032830	7748541	5154968
19	Construction Division Moga	19981886	0	0
20	Provincial Division Gurdaspur	861443	8931147	7731680
21	Construction Division Pathankot	5254929	20177692	16865858
22	Construction Div Gurdaspur at Batala	2885582	10078360	10078360
23	Provincial Division Mansa	2800482	0	0
24	Provincial Division Faridkot	208798	0	0
25	Construction Division Gidderbaha	517723	4854829	4854829
26	Construction Division I Amritsar	34033900	10518308	5397706
27	Provincial Division PWD B&R Amritsar	840549	6599098	5839340
28	Central Works No. I Amritsar	12806336	42130411	34496828
29	Construction Division No. II Amritsar	547586	12382389	12234206
30	Central Works No. II Amritsar	138983697	29723101	27906648
31	Provincial Division Bhatinda	342448	68064	0
32	Construction Division II Bhatinda	0	0	0
33	Central Works Bhatinda	849756	2304546	3725535
34	National Highway Division Abohar	399880	1177775	436335
35	Provincial Division Nawanshehar	1840552	0	0
36	Electrical Division Bhatinda	0	153129	0
37	Central Works No 2, Bhatinda	1741901	0	0
38	Provincial Division Sangrur	34663570	3263000	1637191

39	Construction Division Sangrur	59644756	0	0
40	Electrical E Div 1 Patiala	53907	267043	0
41	Central Works Division, Sangrur at Patiala	8992967	0	0
42	Central Works Division , Patiala	13942740	4126488	1491555
43	Mechanical Division , Patiala	0	4078151	4078151
44	Construction Division No. 2 , Mohali at fatehgarh Sahib	3108244	26802486	11546375
45	Provincial Division, Mohali	84965	1526397	652389
46	Construction Div No. 1, mohali	6916873	3092077	1104213
47	Central Works Division, Ropar	90496	7842464	4971514
48	Construction Division ,Malerkotla	6198270	0	0
49	Construction Division , Barnala	1836547	16148973	8829479
50	Central Works Division , Mohali	635683	0	0
51	Electrical Division Sangrur	623398	153505	0
52	Construction Division , Ropar	3572824	10215816	10215816
53	National Highway Division , Pathankot	2806767	12396856	12231960
54	Provincial Division , Hoshiarpur	300654	8148000	4215210
55	Construction Division No. 1 , Hoshiarpur	1260539	10969951	7228608
56	Construction Division No. 2 , Hoshiarpur	1017543	0	0
57	Central Works Division, Hoshiarpur	919259	32409911	7179509
58	Provincial Division, Ferozepur	1130816	8394072	6991271
59	Construction Division No. 1 , Ferozepur	1493787	13537185	3470581
60	Construction Div. No. 2 , Ferozepur at Fazilka	6957866	3363809	2436375
61	Central Works Division, Ferozepur	835657	264264	0
62	Provincial Division , Chandigarh	1119904	0	0
Total		523016826	482144804	363057657
Panchayati Raj Department				
1	Panchayati Raj, Ferozepur	368344	0	0
2	Panchayati Raj , Hoshiarpur	0	659180	0
3	Panchayati Raj ,Fatehgarh Sahib	81731	1691652	867873
4	Panchayati Raj Division , Sangrur	60	0	0
5	Panchayati Raj Division , Jalandhar	590841	1372015	600358
6	Panchayati Raj Division, Bathinda	0	245000	
7	Panchayati Raj Division , Amritsar	349430	1844353	1827580
8	Panchayati Raj Division , Ludhiana	0	1009095	0
9	Panchayati Raj Division ,Nawashahar	0	271067	0
10	Panchayati Raj Division , Muktsar	456860	0	0
Total		970885967	839905487	615857547
Water Resources Department				
1	Kandi Area Dam Maint. Division-1, Hoshiarpur	49764897	10729753	1450873
2	B.M.L Division, Patiala	963212	3113521	0
3	Devigarh Patiala Canal and Ground Water Division WRD	247218	58800	0
4	Sidhwan Canal Division, Ludhiana	119293	108574	0
5	Faridkot Canal Division, Faridkot	170120	1163369	185501
6	Ropar Headworks Division, Ropar	30361701	798850	0

7	Bathinda Canal Division, Bathinda	102701	0	0
8	Bist Doab Division, Jalandhar	376712	167718	0
9	Ground Water Resources Division II, Mohali	50160	1352900	1403538
10	Discharge Division, Mohali	17912	0	0
11	Lehal I.B Division, Patiala	3494213	1965848	0
12	Mansa I.B Division, Mansa	4883879	1072393	0
13	Patiala Drainage Divison, Patiala	1224756	6668182	
14	Drainage-cum-Mining and Geology Division, Faridkot	167321	1823676	17469
15	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	5398321	159582	0
16	Jalandhar Drainage Division, Jalandhar	15196354	6535698	565457
17	Phagwara Drainage Division, Jalandhar	20347718	0	0
18	Sangrur Drainage. Const. Division Sangrur	1784152	2448951	0
19	Sangrur I.B Division, Sangrur	10835046	0	0
20	Canal Lining Division, Muktsar	3239016	2262563	1528047
21	Ludhiana Drainage Division, Ludhiana	20098252	11870891	537319
22	Amritsar Drainage Division, Amritsar	6400392	4856956	1780737
23	Fazilka Canal & Ground water Division, C.C. , Ferozepur	1412271	2206523	0
24	Gurdaspur Drainage Division, Gurdaspur	1932007	1774973	1603157
25	Gurdaspur U.B.D.C Division, Gurdaspur	4757352	4169564	615697
26	Harike Canal Division, Ferozepur	1640599	664882	0
27	Nangal Mech. Division, With HQ Mohali	25055302	34890018	34502027
28	Jandiala U.B.D.C Division, Amritsar	15810668	2583589	2008173
29	Madhopur U.B.D.C Division, Gurdaspur	3260792	180850	155698
30	Rajasthan Feeder Division, Ferozepur	102998	4093807	825016
31	W.M.I Division, Ropar	140371	193702	0
32	Workshop Division, Chandigarh	242347	0	0
33	Bari Doab Division, Amritsar	348763	1781366	1408497
34	Majitha U.B.D.C Division, Amritsar	12684078	1459186	1459186
35	Shah Nehar Ext. (Mechanical) Hoshiarpur	86793581	5365319	5082045
36	Shah Nehar (Civil) Stage-I Hoshiarpur	20483936	1040830	46396
37	Shah Nehar (Headworks) Talwara	0	3168624	2585542
38	Golewala Drainage Division, Ferozepur	2425101	0	0
39	Drainage Construction. Divn, Ferozepur	300406	66862	0
40	D.I.P.R Division, Amritsar	125299	-3278386	-4861029
41	Mechanical Drainage Division, Amritsar	27743328	34748062	31411638
42	Abohar Canal Divison, Abohar	10678113	1045318	0
43	Hoshiarpur Drainage Division, Hoshiarpur	5148805	0	0
44	Kandi Area Dam Maintenance-II Hoshiarpur	50931355	7010931	146437
45	Stage-II Division Hoshiarpur	122556031	17943392	165097
Total		1542181738	1024606306	703775876

Water Supply & Sanitation Department

1	WSSD No.3, Armritsar	409133	2693877	0
2	WSSD No.I, Amritsar	17274531	20468821	0
3	WSSD No.2 , Amritsar.	11889642	0	0
4	WSSD, Taran Taran	220992	7649049	0
5	WSSD No.1, Bathinda	51565648	4835572	4835572
6	WSSD No.3, Bathinda	8935276	11221029	3491839
7	WSSD No.2, Bathinda	7312485	0	0
8	WSSD, Faridkot	2405514	5097162	5097162
9	WSSD No.2, Mukatsar	24598321	10011084	7067417
10	WSSD Malerkotla	84	0	0
11	WSSD, Malout	63135015	9223753	2437729
12	WSSD Fatehgarh Sahib	894534	3625035	0
13	WSSD No.1, Ferozepur	38109591	2753841	4673346
14	WSSD, Fazilka	26302229	0	0
15	WSSD, Abohar	12329845	1007251	0
16	WSSD No.2, Ferozepur	7290669	0	0
17	WSSD, Pathankot	2704727	5040337	0
18	WSSD, Batala.	4522916	0	0
19	WSSD, Gurdaspur	29065494	4925517	0
20	WSSD No.2, Hoshiarpur	3465996	21230123	4520389
21	WSSD No.1, Hoshiarpur	1325910.	1937710	705668
22	WSSD, Talwara	168444	0	0
23	WSSD, Garhshankar	31284976	1289320	0
24	WSSD No.1, Jalandhar	5390932	1754796	0
25	WSSD No.2, Jalandhar	7212062	11244143	0
26	WSSD, Kapurthala	7263666	0	0
27	WSSD No.3, Ludhiana	3851037	3456404	2803745
28	WSSD No.1 Ludhiana	29402166	0	0
29	WSSD No.2, Ludhiana	3185069	0	0
30	WSSD Khanna	4514279	273872	0
31	WSSD No.1, Mansa	13634355	22217	0
32	WSSD No.2, Mansa	6256411	0	0
33	WSSD No.2 Patiala	7347262	0	0
34	WSSD, Rajpura	13766997	0	0
35	Mech. Division Patiala	66345700	24727941	18480846
36	WSSD No.1 Patiala	19739179	2450156	238500
37	WSSD No.1 Mohali	148562363	1328344	217932
38	WSSD No.-1 Ropar at Anandpur Sahib	6338110	0	0
39	WSSD No.2 Mohali	935456807	2764853	2764853
40	WSSD No.2, Ropar	8761128	0	0
41	WSSD No.3, Mohali	19119112	-4917663	5296406
42	WSSD Barnala	1483203	0	0
43	WSSD Sangrur	45504111	-10811135	2360937
44	WSSD, Moga	14817302	-209080	0
45	WSSD No.1, Mukatsar	20171583	6987111	0
46	WSSD, Nawanshahar	4133159	0	0
47	WSSD (EE 2) Tarn Taran	27585	0	0

48	WSSD (EE 2) Batala	217447	0	0
	Total	3467883129	1202687387	76,90,79,751

Annexure-A-10			
Adverse/ Minus Balance (Profit) in Form PWA-29 Stock Account (Amounts in ₹)			
B&R PWD			
Sr. No.	Name of the Division	Balance of Form PWA-29	Specific Amounts
1	Construction Division Number II Jalandhar	0	-2472136
2	Construction Division Patiala	0	-24869581
3	Construction Division Pathankot	0	-3490666
4	National Highways Division No. 1,		-1420989
5	Panchayati Raj Division, Bathinda		-300
Total		0	-49,11,955
Water Resources Department			
Sr. No.	Name of the Division	Balance of Form PWA-29	Specific Amounts
1	Bist Doab Division, Jalandhar		-58838
2	Jandiala U.B.D.C Division, Amritsar		-8151
3	D.I.P.R Division, Amritsar	-3278386	-144222
Total		-32,78,386	-2,11,211
Adverse/ Minus Balance (Profit) in Form PWA-29 Stock Account (Amounts in ₹)			
Water Supply & Sanitation Department			
Sr. No.	Name of the Division	Balance of Form PWA-29	Specific Amounts
1	WSSD No.3, Mohali	-4917663	-10214069
2	WSSD Sangrur	-10811135	-21317060
3	WSSD, Moga	-209080	-209080
Total		-1,59,37,878	-3,17,40,209

Annexure-A-11-(i)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.
Phone: 0172-2270174, 2702906
Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in
No.:Works A/c-II/ MA-Misc. /2021-22/ 137-138Dated: 14-10-2021**

To

All the Executive Engineers
PWD, B&R, Panchayati Raj Department,
Water Resources Department and
Water Supply & Sanitation Department.

**Subject: Regarding the Observations on the Public Works Monthly Accounts
during the year 2020-21**

In reference to the cited subject, a detailed review of the PW Monthly Accounts of the year 2020-21 has been done. In this regard, certain observations are made. Detailed letters have already been issued to each and every Division from time to time. The detail of the Division-wise balances as on 31-03-2021 in respect of the under-mentioned observations is attached for taking the corrective measures:

1. Delay in Rendition of the PW Monthly Accounts (Annexure-1).
2. Non-Closure of the Cash-books by the Due Date (Annexure-2).
3. Non-Remittance of the Departmental Receipts into Treasury. (Annexure-3)
4. Irregular Retention of Receipts such as TDS Taxes/ Cesses/ Bank Interest. (Annexure 4)
5. Parking of Funds outside Treasury in respect of PW Deposit. (Annexure 5)
6. Missing Particulars of Items in Schedule of PW Deposits (Form PWA-35)
7. Minus/ adverse balance in the Form PW Deposits (Form PWA-35) (Annexure 6)
8. Missing Particulars of Items in Schedule of PW Misc. Advance (Form PWA-32) (Annexure 7)
9. Minus/ adverse balances under PW Misc. Advances (MPWA) Form PWA-32 (Annexure 8)
10. Minus/ adverse balance (Profit) in Schedule of Stock Account (Form PWA-29) (Annexure 9)
11. Missing Particular of Items in Schedule Manufacture Account(Form PWA-28) (Annexure 10)

It is requested that, the detailed report on the above mentioned points and updating of figures in the Monthly Account may be reported to this office, in a time bound manner.

Enclosure: Annexures (Division-wise list of delays & balances)

-Sd-

Senior Accounts Officer

Copy of above is forwarded to all the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of the above instructions and advising the Executive Engineers for compliance of the above instructions.

-Sd-

Senior Accounts Officer

Annexure-A-11-(ii)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.**

Phone: 0172-2270174, 2702906

Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in

No.:Works A/c-II/ MA-Misc./ 2021-22/ 147-148 Dated: 10-11-2021

To

All the Executive Engineers **(by E-mail)**
PWD, B&R, Panchayati Raj Department,
Water Resources Department and
Water Supply & Sanitation Department.

**Subject: Regarding the Observations on the Public Works Monthly Accounts
during the year 2021-22 (upto 09-2021)**

In reference to cited subject & letter No.Works A/c-II/MA-Misc./2021-22/ 137-138Dated: 14-10-2021, a detailed review of the PW Monthly Accounts of the year 2021-22 (upto 09-2021) was done. In this regard, certain observations were made and the data was circulated to all the Divisions for taking the corrective measures. Detailed letters have already been issued to every Division from time to time. Details of Division-wise balances as on 30-09-2021, in respect of under-mentioned observations is attached for taking corrective measures:

1. Delay in Rendition of Monthly Accounts of last 3 months beyond 15 days (Annexure-1).
2. Non-Closure of the Cash-books by the Due Date (Annexure-2).
Regarding Remittance of Departmental Receipts/ Taxes/ Interest and Funds
3. Non-Remittance of the Departmental Receipts into Treasury. (Annexure-3)
4. Irregular Retention of Receipts such as TDS Taxes/ Cesses/ Bank Interest. (Annexure 4-A)
5. Parking of Funds outside Treasury in respect of PW Deposit. (Annexure 5)
Regarding Missing Particulars in Schedules & Clearance of Minus/ adverse balances:
6. Missing Particulars of Items in Schedule of PW Deposits (Form PWA-35)
7. Minus/ adverse balance in the Form PWA-35 Part-V Taxes/ Cess/ Interest. (Annexure 4-B)
8. Minus/ adverse balance in the Form PW Deposits (Form PWA-35) (Annexure 6)
9. Missing Particulars of Items in Schedule of PW Misc. Advance (Form PWA-32)
10. Minus/ adverse balance under PW Misc. Advances (MPWA) Form PWA-32 (Annexure 7)
11. Minus/ adverse balance (Profit) in Schedule of Stock Account(Form PWA-29)(Annexure 8)
12. Missing Particulars of Items in Schedule Manufacture Account(Form PWA-28).

None of Divisions, mentioned in Annexures has either updated Accounts or submitted any of action taken report. It is requested that the detailed report on mentioned points & updating of figures in Monthly Account of November-2021 may be reported to this office, on priority.

Enclosure: Annexures (Division-wise list of delays & balances)

-Sd-

Senior Accounts Officer

Copy of above is forwarded to all the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of above instructions & advising the Executive Engineers for compliance of the above instructions.

-Sd-

Senior Accounts Officer

Annexure-A-11-(iii)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.**

Phone: 0172-2270174, 2702906

Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in

No.:Works A/c-II/ MA-Misc./ 2021-22/ 158-159 Dated: 29-11-2021

To

All the Executive Engineers **(by E-mail)**
PWD, B&R, Panchayati Raj Department,
Water Resources Department and
Water Supply & Sanitation Department.

**Subject: Regarding the Observations on the Public Works Monthly Accounts
during the year 2021-22 (upto 09-2021)**

In reference to cited subject & letters No.Works A/c-II/MA-Misc./2021-22/ 137-138 Dated 14-10-2021 and Works A/c-II/ MA-Misc./ 2021-22/ 147-148 Dated 10-11-2021, a detailed review of the PW Monthly Accounts of the year 2021-22 (upto 09-2021) was done. In this regard, certain observations were made and the data was circulated to all the Divisions for taking the corrective measures. Detailed letters have already been issued to every Division from time to time.

None of the Divisions, mentioned in Annexures have either updated Accounts or submitted any of action taken report. It is requested that the detailed report on the mentioned points & updating of figures in Monthly Account of November-2021 may be reported to this office, on priority.

-Sd-

Senior Accounts Officer

Copy of above is forwarded to all the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of above instructions & advising the Executive Engineers for compliance of the above instructions.

-Sd-

Senior Accounts Officer

Annexure-A-11-(iv)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.
Phone: 0172-2270174, 2702906
Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in
No.:Works A/c-II/ MA-Misc./ 2021-22/ 531-534 Dated: 24-01-2022**

To

All the Executive Engineers (by E-mail)
PWD, B&R, Panchayati Raj Department,
Water Resources and Water Supply & Sanitation Department.

Subject: Regarding the Observations on the Public Works Monthly Accounts during the year 2021-22 (upto 12-2021)

In reference to cited subject & letters No.Works A/c-II/MA-Misc./2021-22/ 137-138 Dated 14-10-2021 (upto 03-2021), 147-148 Dated 10-11-2021 (upto09-2021) and 158-159 Dated 29-11-2021 (Reminder), a detailed review of the PW Monthly Accounts of the year 2021-22 (upto09-2021) was done. In this regard, certain observations were made and data was circulated to all the Divisions for taking the corrective measures. Detailed letters have already been issued to every Division & Details of Division-wise balances as on 31-12-2021, in respect of under-mentioned observations is attached for taking corrective measures:

1. Delay in Rendition of Monthly Account & Non-Closure of Cash-book by Due Date(Annexure-1,2)
Regarding Remittance of Departmental Receipts/ Taxes/ Interest and Funds
2. Non-Remittance of the Departmental Receipts into Treasury. (Annexure-3)
3. Irregular Retention of Receipts such as TDS Taxes/ Cesses/ Bank Interest. (Annexure 4-A)
4. Parking of Funds outside Treasury in respect of PW Deposit. (Annexure 5)
Regarding Missing Particulars in Schedules & Clearance of Minus/ adverse balances:
5. Missing Particulars of Items in Schedule of PW Deposits (Form PWA-35)
6. Minus/ adverse balance in the Form PWA-35 Part-V Taxes/ Cess/ Interest. (Annexure 4-B)
7. Minus/ adverse balance in the Form PW Deposits (Form PWA-35) (Annexure 6)
8. Missing Particulars of Items in Schedule of PW Misc. Advance (Form PWA-32)
9. Minus/ adverse balance under PW Misc. Advances (MPWA) Form PWA-32 (Annexure 7)
10. Minus/ adverse balance (Profit) in Schedule of Stock Account(Form PWA-29)(Annexure 8)
11. Missing Particulars of Items in Schedule Manufacture Account(Form PWA-28).

None of Division, mentioned in Annexures has either updated Accounts or submitted any of Action Taken Report. It is requested that the detailed report on mentioned points & updating of figures in Monthly Account of January-2022 may be reported to this office, on priority.

Enclosure: Annexures (Division-wise list of delays & balances)

**-Sd-
Senior Accounts Officer**

Copy of above is forwarded to

1. All the Superintending Engineers for information as above and directing the respective Executive Engineers for compliance of above instructions, i.e. updating of figures in Monthly Account of January-2022 and submission of the Action Taken Report.
2. All the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of above instructions & advising the Executive Engineer for the compliance of the above instructions.
3. The Senior AO (Works Admn) Annexure 2 is forwarded for information.

**-Sd-
Senior Accounts Officer**



Annexure-A-11-(v)

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.
Phone: 0172-2270174, 2702906
Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in
No.:Works A/c-II/ MA-Misc./ 2021-22/ 221-23 Dated: 22-03-2022**

To

All the Executive Engineers (by E-mail)
PWD, B&R, Panchayati Raj Department,
Water Resources and Water Supply & Sanitation Department.

Subject: Regarding the Observations on the Public Works Monthly Accounts during the year 2021-22 (upto 12-2021)

In reference to cited subject & letters No. Works A/c-II/MA-Misc./2021-22/ 137-138 Dated 14-10-2021 (upto 03-2021) 147-148 Dated 10-11-2021 (upto 09-2021) 158-159 Dated 29-11-2021 (Reminder) 531-534 Dated: 24-01-2022 (upto 12-2021) a detailed review of PW Monthly Accounts was done. In this regard, certain observations were made and data was circulated to all Divisions for taking corrective measures. Detailed letters have already been issued to every Division from time to time. Details of Division-wise balances as on 31-12-2021, in respect of under-mentioned observations is again attached for taking corrective measures:

1. Delay in Rendition of Monthly Account & Non-Closure of Cash-book by Due Date (Annexure-1,2)

Regarding Remittance of Departmental Receipts/ Taxes/ Interest and Funds

2. Non-Remittance of the Departmental Receipts into Treasury. (Annexure-3)
3. Irregular Retention of Receipts such as TDS Taxes/ Cesses/ Bank Interest. (Annexure 4-A)
4. Parking of Funds outside Treasury in respect of PW Deposit. (Annexure 5)

Regarding Missing Particulars in Schedules & Clearance of Minus/ adverse balances:

5. Missing Particulars of Items in Schedule of PW Deposits (Form PWA-35)
6. Minus/ adverse balance in the Form PWA-35 Part-V Taxes/ Cess/ Interest. (Annexure 4-B)
7. Minus/ adverse balance in the Form PW Deposits (Form PWA-35) (Annexure 6)
8. Missing Particulars of Items in Schedule of PW Misc. Advance (Form PWA-32)
9. Minus/ adverse balance under PW Misc. Advances (MPWA) Form PWA-32 (Annexure 7)
10. Minus/ adverse balance (Profit) in Schedule of Stock Account(Form PWA-29)(Annexure 8)
11. Missing Particulars of Items in Schedule Manufacture Account(Form PWA-28).

It is again requested that the detailed report on the above mentioned points & updating of figures in Monthly Account of March-2022 may be reported to this office, on priority.

Enclosure: Annexures (Division-wise list of delays & balances)

**-Sd-
Senior Accounts Officer**

Copy of above is forwarded to

1. All the Superintending Engineers for information as above and directing the respective Executive Engineers for compliance of above instructions, i.e. updating of figures in Monthly Account of January-2022 and submission of the Action Taken Report.
2. All the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of above instructions & advising the Executive Engineer for the compliance of the above instructions.

**-Sd-
Senior Accounts Officer**

Annexure-A-11-(vi)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.
Phone: 0172-2270174, 2702906
Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in
No.:Works A/c-I/ MA-Misc./ 2022-23/ 235-237 Dated: 26-12-2022**

To

All the Executive Engineers (by E-mail)
PWD, B&R, Panchayati Raj Department,
Water Resources and Water Supply & Sanitation Department.

Subject: Regarding the Observations on the Public Works Monthly Accounts during the year 2021-22 (upto 12-2021)

In reference to cited subject & letters No. Works A/c-II/MA-Misc./2021-22/ 137-138 Dated 14-10-2021 (upto 03-2021) 147-148 Dated 10-11-2021 (upto 09-2021) 158-159 Dated 29-11-2021 (Reminder) 531-534 Dated: 24-01-2022 (upto 12-2021) a detailed review of PW Monthly Accounts was done. In this regard, certain observations were made and data was circulated to all Divisions for taking corrective measures. Detailed letters have already been issued to every Division from time to time. Details of Division-wise balances as on 31-12-2021, in respect of under-mentioned observations is again attached for taking corrective measures:

1. Delay in Rendition of Monthly Account & Non-Closure of Cash-book by Due Date (Annexure-1,2)
Regarding Remittance of Departmental Receipts/ Taxes/ Interest and Funds
2. Non-Remittance of the Departmental Receipts into Treasury. (Annexure-3)
3. Irregular Retention of Receipts such as TDS Taxes/ Cesses/ Bank Interest. (Annexure 4-A)
4. Parking of Funds outside Treasury in respect of PW Deposit. (Annexure 5)
Regarding Missing Particulars in Schedules & Clearance of Minus/ adverse balances:
5. Missing Particulars of Items in Schedule of PW Deposits (Form PWA-35)
6. Minus/ adverse balance in the Form PWA-35 Part-V Taxes/ Cess/ Interest. (Annexure 4-B)
7. Minus/ adverse balance in the Form PW Deposits (Form PWA-35) (Annexure 6)
8. Missing Particulars of Items in Schedule of PW Misc. Advance (Form PWA-32)
9. Minus/ adverse balance under PW Misc. Advances (MPWA) Form PWA-32 (Annexure 7)
10. Minus/ adverse balance (Profit) in Schedule of Stock Account(Form PWA-29)(Annexure 8)
11. Missing Particulars of Items in Schedule Manufacture Account(Form PWA-28).

It is again requested that the detailed report on the above mentioned points & updating of figures in Monthly Account of March-2022 may be reported to this office, on priority.

Enclosure: Annexures (Division-wise list of delays & balances)

**-Sd-
Senior Accounts Officer**

Copy of above is forwarded to

3. All the Superintending Engineers for information as above and directing the respective Executive Engineers for compliance of above instructions, i.e. updating of figures in Monthly Account of January-2022 and submission of the Action Taken Report.
4. All the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring the compliance of above instructions & advising the Executive Engineer for the compliance of the above instructions.

**-Sd-
Senior Accounts Officer**

Annexure-A-11-(vii)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(A&E) PUNJAB & UNION TERRITORY OF CHANDIGARH,
Plot No. 20, SECTOR 17-E, CHANDIGARH-160017.**

Phone: 0172-2270174, 2702906

Fax : 0172-2702286 Mail : agaepunjab@cag.gov.in

No.:Works A/c-I/MA-Adverse balance/ 2022-23/486-488Dated: 22-03-2023

To

All the Executive Engineers **(by E-mail)**
PWD, B&R, Panchayati Raj Department,
Water Resources and Water Supply & Sanitation Department.

Subject: Regarding Missing Particulars in Schedules & Clearance of Adverse/ Minus balances in the Monthly Accounts of March-2023

In reference to cited subject & letters Numbered Works A/c-II/MA-Misc./2021-22/ 137-138 Dated 14-10-2021 (upto 03-2021), 147-148 Dated 10-11-2021 (upto 09-2021), 158-159 Dated 29-11-2021 (Reminder), 531-534 Dated 24-01-2022 (upto 12-2021) and 221-223 Dated 22-03-2022 (upto 12-2021), 235-237 Dated 26-12-2022 (upto 03-2022), 255-257 Dated 02-01-2023 (upto 11-2022), 390-392 Dated 20-02-2023 (upto 01-2023), a detailed review of Public Works Monthly Accounts was done. In this regard, under-mentioned observations regarding Missing Particulars in Schedules & Clearance of Adverse/ Minus balance are attached for taking immediate corrective measures:

1. Adverse/ Minus balance in Form PWA-42 Part-II Departmental Receipts **(Annexure-1)**
2. Adverse/ Minus balance in the Form PW Deposits (Form PWA-35) **(Annexure-2)**
3. Adverse/ Minus balance under PW Misc.Advance(MPWA) Form PWA-32 **(Annexure-3)**
4. Adverse/ Minus balance(Profit) in Form PWA-29 (Stock Account) **(Annexure-4)**
5. Adverse/ Minus balance in the Form PWA-35 Part-V Taxes/ Cess/ Interest. **(Annexure-5)**
6. Missing Particulars of Items in Schedules of (i) PW Deposits (Form PWA-35), (ii) PW Misc.Advance(Form PWA-32) and (iii) Manufacture Account(Form PWA-28) **(Annexure-6)**

It is requested that the detailed report on above mentioned points & updating of figures in Monthly Account of **March-2023**, be reported to this office, on priority.

Enclosure: Annexures (Division-wise list of balances)

-Sd-

Senior Accounts Officer

Copy of above is forwarded to

4. All the Superintending Engineers for information & directing respective Executive Engineers for compliance of above instructions & updating figures in Monthly Account.
5. All the DA/ DAO-II/ DAO-I/ Sr.DAOs for ensuring compliance of above instructions & advising Executive Engineer for compliance of the above instructions & submission of Action Taken Report

-Sd-

Senior Accounts Officer

Annexures of the Part- B (Audit)
(For the period 01-04-2021 to 31-03-2022)

Annexure B-1

Report of clearance of Audit Paras Statement-F										
Sr.No	Name of Unit	Audited Yes/NO	As on 1-04-2022		Addition during 2022-23		Clearance during 2022-23		As on 31-03-2023	
			IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Executive Engineer, Const.Divn. No. II, Mohali at Fatehgarh Sahib	Yes	10	28	1	10	0	4	11	34
2	Executive Engineer, Const. Divn., Sirhind at Fatehgarh Sahib	Yes	11	47	1	10	0	0	12	57
3	Executive Engineer, Const. Divn. I, Mohali	Yes	13	68	1	12	0	3	14	77
4	Executive Engineer, Prov. Divn. Mohali	Yes	11	61	1	10	0	1	12	70
5	Executive Engineer, Prov. Divn. Mohali Gurta-Gaddi Anandpur Sahib	No	3	9	0	0	0	0	3	9
6	Director, PRBDB, Mohali	No	10	18	0	0	0	0	10	18
7	Executive Engineer, Prov. Divn. Nawanshahar	Yes	11	72	1	10	0	0	12	82
8	Executive Engineer, Prov. Divn. I, Patiala	Yes	11	52	1	8	0	1	12	59
9	Executive Engineer, Prov. Divn. II, Patiala	Yes	10	40	1	8	1	8	10	40
10	Executive Engineer, Const. Divn. Patiala	No	9	39	0	0	0	0	9	39
11	Executive Engineer, Const. Divn. Nabha	Yes	7	21	1	10	0	0	8	31
12	Chief Engineer, PWD (B&R) Patiala	Yes	11	39	1	5	0	0	12	44
13	S.E., Const. Circle No. I, Patiala	No	2	6	0	0	0	0	2	6
14	S.E., Const. Circle No. II, Patiala	No	2	3	0	0	0	0	2	3
15	Director Land Records, PWD (B&R), Patiala	No	2	3	0	0	0	0	2	3

16	Executive Engineer, Mechanical Div., Patiala	Yes	3	10	1	6	0	7	4	9
17	S.E., Mech.Circle, PWD (B&R), Patiala	No	3	8	0	0	0	0	3	8
18	Executive Engineer, Construction Division, PWD (B&R), Ropar	Yes	9	40	1	12	1	1	9	51
19	Executive Engineer, Construction Division II, Sangrur	Yes	9	39	1	7	0	0	10	46
20	Executive Engineer, Provincial Division, Sangrur	No	12	67	0	0	0	0	12	67
21	S.E., Construction Circle, Sangrur	No	3	8	0	0	0	0	3	8
22	Executive Engineer, Construction Division, Malerkotla	Yes	11	54	1	11	0	0	12	65
23	Dy. Director, Research Lab, Patiala	No	1	5	0	0	0	0	1	5
24	Provincial Division, PWD (B&R) Amritsar	Yes	12	83	1	11	0	0	13	94
25	Construction Division No. 2. Amritsar	Yes	11	62	1	11	0	8	12	65
26	Construction Division No. 1 Amritsar	Yes	11	54	1	11	0	0	12	65
27	SE, Construction Circle, Amritsar	No	4	14	0	0	0	0	4	14
28	Construction Division No.2 Hoshiarpur	Yes	9	40	1	10	1	10	9	40
29	SE, Construction Circle Hoshiarpur	Yes	2	3	1	5	0	0	3	8
30	XEN, Constriction Division No.1 Hoshiarpur	Yes	8	46	1	12	0	1	9	57
31	XEN Provincial Division PWD (B&R) Hoshiarpur	Yes	9	45	1	11	0	5	10	51
32	Constriction Division Mukerian	Yes	6	22	1	13	0	0	7	35

33	XEN, Provincial Division PWD(B&R) Jalandhar	Yes	11	56	1	9	0	12	12	53
34	Construction Division No. 2 Jalandhar	Yes	8	33	1	9	0	1	9	41
35	XEN, Construction Division No.1 Jalandhar	Yes	6	25	1	11	0	0	7	36
36	SE, Construction Circle No. II, Jalandhar	No	2	4	0	0	0	0	2	4
37	SE, Construction Circle No. 1, Jalandhar	No	2	9	0	0	0	0	2	9
38	Xen. Mechanical. Division. PWD (B&R) Jalandhar	Yes	4	11	1	8	0	0	5	19
39	Land Acquisition Officer PWD (B&R) Jalandhar	No	2	7	0	0	0	0	2	7
40	Construction Division NO. II PWD(B&R),Kapurth ala	Yes	9	40	1	10	0	4	10	46
41	XEN, Construction Division No.-I Kapurthala	Yes	11	40	1	11	0	1	12	50
42	XEN Construction Division, Pathankot	Yes	10	45	1	8	0	0	11	53
43	SE, Construction Circle Pathankot	Yes	2	3	1	2	0	0	3	5
44	XEN Construction Division ,Barnala	Yes	6	17	1	12	0	0	7	29
45	XEN Construction Division Batala	Yes	9	40	1	18	0	1	10	57
46	XEN Provincial Division, Gurdaspur	Yes	12	51	1	12	0	1	13	62
47	XEN Provincial Division, Mansa	Yes	12	57	1	24	0	0	13	81
48	XEN Construction Division ,Muktsar	Yes	9	51	1	8	0	3	10	56
49	XEN Provincial Division, Chandigarh	No	9	29	0	0	0	0	9	29

50	SE Construction Circle , Chandigarh	Yes	3	6	1	6	0	0	4	12
51	Secretary PWD Punjab , Chandigarh	Yes	12	46	0	0	0	0	12	46
52	Chief Engineer Nodal (Building) PWD(B&R) Chandigarh	No	1	2	0	0	0	0	1	2
53	Provincial Div Ludhiana	Yes	12	51	1	18	0	0	13	69
54	SE Construction Circle Ludhiana	No	4	8	0	0	0	0	4	8
55	XEN Construction Div no 1 Ludhiana	No	8	43	1	14	0	0	9	57
56	XEN Construction Div no 2 Ludhiana	No	4	17	0	0	0	0	4	17
57	XEN Construction Div no-3 Ludhiana	No	10	56	0	0	1	5	9	51
58	XEN Construction Div no 4 Ludhiana	Yes	7	28	1	6	0	0	8	34
59	Construction div 2 Ferozpur at Fazilka	No	6	23	1	10	0	0	7	33
60	Construction div Faridkot at Gidderbaha	No	10	38	0	0	1	7	9	31
61	Xen Provincial div PWD B&R Faridkot	Yes	10	38	1	8	1	3	10	43
62	SE construction circle Faridkot	No	4	6	1	4	1	2	4	8
63	Construction div 2 Bathinda	Yes	10	37	1	15	0	1	11	51
64	Xen Provincial Div PWD B&R Bathinda	Yes	11	33	1	15	1	3	11	45
65	SE Const Circle Bathinda	No	2	7	0	0	0	0	2	7
66	Construction div no 1 PWD B&R Bathinda	No	6	23	0	0	1	6	5	17
67	Construction div Moga	Yes	8	58	1	10	0	7	9	61
68	Xen Provincial div Ferozpur	Yes	10	36	1	22	1	4	10	54
69	Construction Div 1 Ferozpur	No	6	21	1	12	0	0	7	33
70	SE construction Circle Ferozpur	No	3	10	0	0	0	0	3	10

71	XEN, Mech. Divn. Ferozpur Cantt.	No	1	1	0	0	0	0	1	1
72	XEN, Horticulture divn. Ludhiana	No	3	26	1	2	0	9	4	19
73	XEN, Horticulture divn. Patiala	No	3	26	0	0	0	0	3	26
74	SE Electrical Circle Patiala	No	3	11	0	0	0	0	3	11
75	XEN Electrical division no 1 patiala	No	3	20	0	0	0	0	3	20
76	XEN Electrical division no 2 patiala	No	6	33	0	0	0	0	6	33
77	XEN Electrical division Faridkot	Yes	6	33	1	7	0	3	7	37
78	XEN Electrical division ludhiana	Yes	4	14	1	5	0	0	5	19
79	XEN Electrical division Amritsar	No	8	36	1	10	1	6	8	40
80	XEN Electrical division Bathinda	No	4	7	1	5	0	0	5	12
81	XEN Electrical division Chandigarh	No	10	60	1	5	2	5	9	60
82	XEN Electrical division Jalandhar	No	3	22	0	0	0	0	3	22
83	XEN Electrical division Madhopur	No	2	12	0	0	0	0	2	12
84	SE Electrical Circle PWD B&R chandigarh	No	2	11	0	0	0	0	2	11
85	XEN Central works div Mohali	No	12	57	0	0	1	3	11	54
86	XEN Central works div Sangrur at Patiala	No	6	21	1	8	1	5	6	24
87	XEN Central works div no 1 Ludhiana	No	3	18	0	0	0	0	3	18
88	XEN Central works div no 3 Ludhiana	No	9	19	0	0	0	0	9	19
89	XEN Central works div Jalandhar	No	7	30	0	0	1	7	6	23
90	XEN Central works div Hoshiarpur	No	8	12	1	20	1	4	8	28
91	XEN Central works div no 1 Bathinda	No	8	28	1	10	1	3	8	35
92	XEN Central works div no 1 Amritsar	No	10	55	1	13	1	8	10	60

93	XEN Central works div no 2 Amritsar	Yes	9	55	1	11	0	0	10	66
94	XEN Central works div no 1 Patiala	No	9	47	0	0	0	0	9	47
95	XEN Central works div Ropar	No	5	23	0	0	0	0	5	23
96	XEN Electrical Central works Madhopur	No	2	14	0	0	0	0	2	14
97	XEN Central works div Ferozepur	No	3	18	0	0	1	4	2	14
98	XEN Central works div Abohar	No	5	24	0	0	1	6	4	18
99	XEN Central works div Pathankot	Yes	7	54	1	9	0	0	8	63
100	Superintending Central works Amritsar	No	2	8	0	0	0	0	2	8
101	Supertending central works Ludhiana	No	2	8	0	0	0	0	2	8
102	Supertending Central works Chandigarh	No	2	7	0	0	0	0	2	7
103	XEN Central Asr at Ferozepur	No	9	25	0	0	0	0	9	25
104	XEN Central works no 2 Bathinda	Yes	2	4	1	8	0	0	3	12
105	SE Central Works ferozepur	No	2	4	0	0	0	0	2	4
	Total=		697	3054	59	598	21	173	735	3479
Note: During 2022-23 total 48 units were audited and 449 paras were added. Due to unit wise reconciliation additional 11 IR and 149 paras are added during 2022-23.										

Annexure B-2

Statement D Name of officers who held the charge and number of irregularities, PWD B&R							
Sr. No.	Name of Unit	Period		Name of XEN	Headed by	Para	
		From	To			Section-A	Section-B
1	XEN Provincial Division PWD (B&R) , Amritsar	Jul-21	Mar-22	Inderjeet Singh	Sh. Harsh Sahani AAO	0	11
2	XEN Mechanical Division PWD (B&R) , Patiala	Jul-19	Mar-22	Paramjit Singh	Sh. Baljit Singh,Sr.AO	0	6
3	XEN Electrical Division B&R Faridkot	Aug-19	Mar-22	Harpal Singh	Sh. Harsh Sahani,AAO	0	7
4	XEN Construction Division PWD B&R , Moga	Apr-19	Mar-22	S.R.Bains	Sh. Naveen Kumar Thakur,Sr.A.O.	0	10
5	XEN Mechanical Division PWD B&R Jalandhar	Jul-19	Apr-22	Sukhjinder Singh	Sh. Kailash Kumar AAO	0	8
6	S. E Construction Circle PWD B&R Chandigarh	Apr-19	Mar-22	Ramtesh Singh	Smt. Monika, Sr.A.O.	0	6
7	XEN Construction Division PWD B&R Barnala	Apr-19	Mar-22	Kamaljeet Singh Brar	Sh. Gurdas Ram, Sr.A.O.	0	11
8	XEN Construction division , Muktsar Sahib	Feb-20	Apr-22	Parshotam Dass Rana	Sh. Akhileshwar Mishra, Sr.A.O.	0	8
9	XEN Central works division PWD B&R Bathinda	Oct-19	May-22	Darshan Kumar	Sh. Harsh Sahni,AAO	0	8
10	XEN Electrical division PWD	Dec-19	May-22	Amit Kumar	Sh. Raj Kumar VI AAO	0	5

	B&R Ludhiana						
11	Superintendent Engineer Construction Circle , Hoshiarpur	Oct- 18	Apr- 22	Varinder Kumar	Sh. Gurdas Ram, Sr. A.O.	0	5
12	Superintendent Engineer Construction Circle, Pathankot	May- 19	Apr- 22	Rupinder Pal Singh	Sh. Akhileshwar Mishra, Sr.A.O.	0	2
13	XEN, Construction Division PWD B&R, Batala ,Gurdaspur	Oct- 21	Jun- 22	Harjot Singh	Rajesh Kumar Khanna, Sr. AO	0	11
14	XEN, Central Works Division PWD B&R No.-02 Amritsar	Aug- 21	Jun- 22	Dayal Krishan	Rakesh Kumar, Sr.A.O.	0	13
15	XEN, Construction Division Mukerian Hoshiarpur	Sep- 21	Jun- 22	Kamal Nain	Krishna Kumar, Sr.A.O.	0	13
16	XEN Central works Division Pathankot	Aug- 19	Jul- 22	Balbir Singh	Sh. Rakesh Kumar, Sr. Audit Officer	0	9
17	XEN Construction Division Jalandhar	May- 19	Jul- 22	Balbir Singh	Shri Sushil Kumar, AAO	1	10
18	XEN Provincial Division Mohali	Oct- 21	Sep- 22	Saugandh Singh	Sh. Bharat Gupta Sr. AO	3	7
19	XEN Construction Division Roopnagar	Oct- 21	Oct- 22	Davinder Kumar	Shri Bharat Gupta, Sr. AO	0	11
20	XEN provincial division PWD B&R, Hoshiarpur	Oct- 21	Oct- 22	Rajiv Kumar Saini	Shri Bharat Gupta, Sr. AO	0	11

21	XEN Provincial Division Gurdaspur	Nov- 21	Nov- 22	Jatinder Mohan	Smt. Bindu Sabharwal, Sr.AO	0	12
22	XEN Provincial Division No.-1 Patiala	Oct- 21	Nov- 22	Peeyush Aggaral	Smt. Bindu Sabharwal, Sr.AO	0	8
23	XEN Construction Division Sir hind at Fatehgarh Sahib	Dec- 21	Nov- 22	Surinder Singh	Sh. Bharat Gupta,Sr. AO	0	10
24	XEN Construction Division, Nabha	Aug- 21	Nov- 22	Bankesh Sharma	Sh. Bharat Gupta,Sr. AO	2	8
25	XEN Construction Division No.-2 Amritsar	Jul- 21	Oct- 22	Jasbir Singh Sodhi	Sh. Bharat Gupta, Sr. AO	0	11
26	XEN Construction Division No.-1 Mohali	Jan- 22	Nov- 22	Shiv Preet Singh	Smt. Bindu Sabharwal, Sr.AO	2	10
27	XEN Provincial division PWD B&R Ludhiana	Nov- 21	Nov- 22	Jagmeet Singh	Sh. Gurdas Ram SAO, Sh. Bharat Gupta, SAO	2	11
28	XEN Provincial division PWD B&R Bathinda	Sep- 21	Dec- 22	Inderjit Singh	Ms. Bindu Sabharwal, SAO	0	11
29	XEN Construction division NO. 2 PWD B&R Bathinda	Jun- 21	Dec- 22	Ayush Goyal	Ms. Bindu Sabharwal, SAO	0	10
30	XEN Construction division NO. 4 PWD B&R Ludhiana	Sep- 20	Dec- 22	Devinder Pal Singh Moon	Ms. Bindu Sabharwal, SAO	0	5
31	XEN Construction division PWD B&R	Oct- 21	Dec- 22	Rajinder Pal Singh Gotra	Sh Sushil Kumar Grover, Sr.A.O.	1	7

	Pathankot						
32	XEN Construction division NO. 1 PWD B&R Amritsar	Aug- 21	Dec- 22	Dilbag Singh	Sh Sushil Kumar Grover, SAO	0	11
33	XEN Construction division NO. 1 PWD B&R Kapurthala	Nov- 21	Dec- 22	Nek Chand	Sh. Ashwani Sharma, SAO	0	11
34	XEN Provincial division Mansa	Jan- 22	Jan- 23	Ajay Kumar	Ms. Bindu Sabharwal, SAO	0	17
35	XEN Construction div-2 PWD B&R Kapurthala	Nov- 21	Dec- 22	Pawan Kumar	Sh. Ashwani Kumar Sharma, SAO	1	9
36	XEN Construction division, PWD B&R Sangrur	Oct- 20	Jan- 23	Ajit Pal Singh	Ms. Bindu Sabharwal, SAO	0	7
37	XEN Construction division, PWD B&R Malerkotla	Dec- 21	Dec- 22	Balwinder Singh	Ms. Bindu Sabharwal, SAO	0	11
38	XEN Provincial division PWD B&R Nawanshahar	Oct- 21	Jan- 23	Er. Ram Singh	Sh. Ashwani Kumar Sharma, SAO	0	10
39	XEN Construction division-1 Hoshiarpur	Jun- 21	Jan- 23	Manjeet Singh	Sh. Ashwani Kumar Sharma, SAO	1	12
40	XEN Construction division-2 SAS Nagar at Fatehgarh Sahib	Mar- 22	Jan- 23	Jasbir Singh	Ms. Bindu Sabharwal, SAO	0	10

41	XEN Provincial division No. 2 Patiala	Mar- 22	Feb- 23	Manpreet Singh Dua	Smt. Bindu Sabharwal, SAO	0	6
42	Chief Engineer PWD B&R Patiala	Nov- 21	Feb- 23	S.P.S. Grover	Sh. Ashwani Kumar Sharma	0	5
43	XEN Construction Division No. 2, Hoshiarpur	Sep- 21	Feb- 23	Prem Kamal	Smt. Bindu Sabharwal, SAO	1	10
44	XEN Construction division-2 Jalandhar	Feb- 22	Jan- 23	Sarbraj Kumar	Smt. Bindu Sabharwal, SAO	0	9
45	XEN Provincial Ferozepur	Dec- 21	Jan- 23	Adesh Gupta	Sh. Ashwani Kumar Sharma, SAO	1	11
46	XEN Provincial Faridkot	Jan- 22	Feb- 23	Manpritam Singh	Sh. Ashwani Kumar Sharma, SAO	1	7
47	Pr. Secretary PWD B&R Chandigarh	Feb- 22	Feb- 23	NilkanthS.Avhad	Sh. Ashwani Kumar Sharma, SAO	0	3
48	XEN, Prov. Divn. Jalandhar	Jul- 21	Oct- 22	Bhagwinder Singh	Bharat Gupta, Sr.AO	0	9
					Total=	16	433

Annexure -B- 3

Executive Engineer, PRD, Sangrur				
S. No.	Name of the Official	Period	Sec A	Sec B
1	Sh.Ranjit Singh, XEN	01/08/2018 to 18/05/2022	Nil	11
2	Sh. Tejinder Singh Multani, XEN	19/05/2022 to 26.7.2022		

Executive Engineer, PRD,Amritsar				
S. No.	Name of the Official	Period	Sec A	Sec B
1	Sh. Sanjeev Gupta, XEN	17.11.2017 to 31.08.2021	Nil	8
2	Sh. Rajesh Kansal, XEN	07.09.2021 to 13.12.2021		
3	Sh. Sandeep Shridhar, XEN	14.12.2021 to 19.05.2022		
4	Sh. Paramjit Singh, XEN	20.05.2022 to 26.8.2022		

Executive Engineer, PRD,Kapurthala				
S. No	Name of the Official	Period	Sec A	Sec B
1	Sh Sandeep Shridhar,XEN	06-07-17 to 10-12-2021	Nil	7
2	Sh Paramjit Singh, XEN	14-12-21 to 19-05-2022		
3	Sh Rajesh Kansal, XEN	20-05-22 to 13-07-2022		
4	ShSukhpal Singh, XEN	14-07-22 to 22-07-2022		
5	Rajesh Kansal, XEN	25-07-2022 to 26.8.2022		

Executive Engineer, PRD,Gurdaspur				
S No	Name of the Official	Period	Sec A	Sec B
1	Sh. Baldev Singh, XEN	03.05.2018 to 31.07.2019	NIL	11
2	Sh. Paramjit Singh, XEN	14.08.2019 to 07.11.2019		
3	Sh. Parshotam Lal, XEN	07.11.2019 to 31.03.2020		
4	Sh. Rajkumar, XEN	04.05.2020 to 13.04.2022		
5	Sh. Sukhpal Singh, XEN	13.04.2022 to 16.05.2022		
6	Sh. Satish Kumar, XEN	30.05.2022 to 07.07.2022		
7	Sh. Sandeep Shridhar, XEN	15.07.2022 to 8.9.2022		

Executive Engineer, PRD,Moga				
Sr. no.	Name of the Official	Period	Sec A	Sec B
1.	Sh. Rajesh Kansal, XEN	01.09.18 to 07.09.2021	NIL	5
2.	Sh. Rajesh Kansal, XEN	10.09.21 to 13.07.2022		
3.	Sh. Sukhpal Singh, XEN	13.07.22 to 22.07.2022		
4.	Sh. Rajesh Kansal, XEN	25.07.22 to 05.09.2022		
5.	Sh. Rajesh Kansal, XEN	03.10.22 to 31.10.2022		

Executive Engineer, PRD,Ropar				
S No	Name of the Official	Period	SecA	Sec B
1	Sh. Kanwal Preet Singh, XEN	02.12.2022 to 3.12.2022	NIL	5

Executive Engineer, PRD,Patiala				
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Sr. No.	Name of the Official	Period	Sec A	Sec B
1.	Sh.Tejinder Singh Multani, XEN	03.07.2015 to 18.05.2022	NIL	9
2.	Sh. Ranjit Singh Shergill, XEN	20.05.2022 to 14.12.22		

Statement-F: -The information is as detailed below:

Unit Name	Period	No. paras Settled
XENPRD Sangrur	2009-10	2
	2017-18	3
XEN PRD Amritsar	2012-13	1
	2015-16	1
	2018-19	3
XEN PRD Kapurthala	NIL	NIL
XEN PRD Gurdaspur	NIL	NIL
XEN PRD Moga	NIL	NIL
XEN PRD Ropar	2013-14	1
	2015-16	2
	2017-18	6
	2019-20	2
XEN PRD Patiala	2021-22	2

Annexure -B- 4

Sr.No.	Name of Unit	Audited Yes/NO	Period of audit		Name of XEN/ SE Shri/ Smt.	Name of Sr. Audit Officer/AA O Supervising Audit Party	categories wise irregularities	Sec B
			From	To			sec A	
1	XEN Jalandhar Drainage Division Jalandhar	YES	Jul-21	Dec-22	Sh. Gurbir Singh	Sh. Dinesh Kumar SAO	-	5
2	XEN Project Division No I Gidderbaha	-	-	-	-	-	-	-
3	XEN Canal Lininh (Arrear) Division Taran Taran at Amritsar	-	-	-	-	-	-	-
4	XEN Amritsar Mechanical Draiange Division Amritsar	-	-	-	-	-	-	-
5	XEN Amritsar Drainage Division Amritsar	YES		Jan-23	Charanjit Singh	Sh.Amit Jain SAO	-	13
6	XEN Taran-Tarna Drainage Division WRD (Bari Doab Division Amritsar)	YES	Mar-22	Dec-22	Vishal Mehta	Sh. Dinesh Kumar SAO	-	6
7	XEN Water Resources Investigation Division Punjab Chandigarh	-	-	-	-	-	-	-
8	XEN Canal Liniong Division (CC) Ferozerpur	-	-	-	-	-	-	-
9	XEN Canal lining (Azrrear) Division Ludhiana	-	-	-	-	-	-	-
10	XEN Workshop IB Division Chandigarg	-	-	-	-	-	-	-
11	XEN Project Division No. II IB Mohali	-	-	-	-	-	-	-
12	Canal Lining (CC) Division Mukatsar	YES	#### #	Dec-22	Paramvir Singh Sekhon	Sh.Amit Jain SAO	-	6
13	XEN SidhwanCanalDivision Ludhiana	-	-	-	-	-	-	-

14	XEN Amritsar Drainage Const. Division Amritsar	-	-	-	-	-	-	-
15	XEN Drainage Division Phagwara (Jalandhar)	YES	Jul-21	Jan-23	Happy Kumar	Sh.Amit Jain SAO	-	6
16	XEN Irrigation Development Investigation No III Rajpura	-	-	-	-	-	-	-
17	XEN Bathinda Canal Division Bathinda	-	-	-	-	-	-	-
18	XEN Jalandhar (Mech).Drainge Division at Nangal (Mohali)	-	-	-	-	-	-	-
19	XEN Surface Hydrology Division (I&II) Mohali	NO					-	
20	XEN Groun d Water Resources Division No I Mohali	YES	Jul-21	Mar-22	Shmehni drtta	Sh.Baljtit Singh SAO	-	2
21	Principal Secretary Irrigation Project Chandigarh	NO					-	
22	Director, Kandi Water Sheed Design Directorate Punjab Chandigarh	-	-	-	-	-	-	-
23	Director Planning & Design Sdtudies IB Punjab Chandigarh	-	-	-	-	-	-	-
24	Director Water Resources & Environment (IB) Chandigarh	-	-	-	-	-	-	-
	Director Electrical and Mech. SYL Chandigarh	-	-	-	-	-	-	-
25	Director Inspection & Quality Control SYL Chandigarh	-	-	-	-	-	-	-
26	SE Drainage Circle Amrtisar	-	-	-	-	-	-	-
27	SE Sirhind Canal Circle Ludhiana	-	-	-	-	-	-	-
28	SE Project IB Circle Punjab Mphali	-	-	-	-	-	-	-

29	SE Investigation Circle Irrigation Chandigarh	-	-	-	-	-	-	-
30	SE Draniage Circle MjukatsarAtGidderbah a	-	-	-	-	-	-	-
31	SE Const. Circle No I Pb Chandigarh	-	-	-	-	-	-	-
32	Additional Director CUM Controller (F&A)Irr. C handigarh	-	-	-	-	-	-	-
33	Chief Engineer Vigilance & Quality Control IB Pb. Chandigarh	-	-	-	-	-	-	-
34	SE Drainage Circle Jalandhar	-	-	-	-	-	-	-
35	Ground Weater Resource Division No 2 Mohali	-	-	-	-	-	-	-
36	Punjab Water Resources Management & Development Corp.Mohali	YES	Apr- 21	Mar- 22	-	Sh. Harsh Sahani AAO	-	5
37	PWRMDC Division No &, Bathinda	-	-	-	-	-	-	-
38	PWRMDC, Ferozepur at (Fazlika)	-	-	-	-	-	-	-
39	XEN Lining Division No 4 Abohar	-	-	-	-	-	-	-
40	XEN Lining Division No 2 (PWRMDC)Mansa	-	-	-	-	-	-	-
41	Divisional Engineer Lining No 6 Pampura Phool	-	-	-	-	-	-	-
42	Divisional Engineer Lining No 5 (PWRMDC) Ludhiana	-	-	-	-	-	-	-
43	Divisional Engineer OPM Division (PWRMDC) Mohali	-	-	-	-	-	-	-
44	Divisional Engineer Lining No Bathinda	-	-	-	-	-	-	-
45	Divisional DengineerL:ining No 3 (PWRMDC) Malout	-	-	-	-	-	-	-

46	XEN Lining Division No 1 Ferozepur	-	-	-	-	-	-	-
47	Tubewell & Store Division (PWRMDC) Doraha Ludhiana	-	-	-	-	-	-	-
48	Lining Division no 9 Amritsar	-	-	-	-	-	-	-
49	C.E.CUM Director DIPR Institue Amritsar (PIMTI)	-	-	-	-	-	-	-
50	LAO.SYL,Patiala	-	-	-	-	-	-	-
51	LAO Drairage Circle Patiala	-	-	-	-	-	-	-
52	XEN Bhakra Main Line Division Patiala	YES	Aug-21	Nov-22	Amrinder Singh Pandher	Sh.Amit Jain SAO	-	9
53	XEN Canal Lining Arrear Division, Patiala	-	-	-	-	-	-	-
54	XEN Canal Lining Division Abohar	-	-	-	-	-	-	-
55	XEN Canal Lining Division Ranpura Phul at Rayya Amritsar	-	-	-	-	-	-	-
56	XEN Devigarh I.B Division Patiala	YES	Jul-21	Nov-22	Harshpreet Singh, XEN	Sh.Amit Jain SAO	-	17
57	XEN Discharge Division IB Mohali	-	-	-	-	-	-	-
58	XEN Drainage Division Patiala	YES	Feb-21	Mar-22	Ramandeep Singh Bains	Sh. Krishan Kumar SAO	-	10
59	Director,Co-ordination Directorate Punjab Chandigarjh	-	-	-	-	-	-	-
60	XEN Lehal IB division patiala	YES	Aug-21	Oct-22	Smt. Kirandee p	Sh.Amit Jain SAO	-	10
61	XEN Store Procurement Division Chandigarh	-	-	-	-	-	-	-
62	S. E.IB Circle, patiala	-	-	-	-	-	-	-
63	S E BML Circle Patiala	-	-	-	-	-	-	-
64	S E Calal Lining Circle Patiala	-	-	-	-	-	-	-
65	S E Investigation Circle Irr. Division Chandigarh	-	-	-	-	-	-	-
66	S E Drainage Circle	-	-	-	-	-	-	-

	Patiala							
67	XEN Vigilance & Quality Control Amritsar	-	-	-	-	-	-	-
68	XEN Vigilance & Quality Control Bathinda	-	-	-	-	-	-	-
69	XEN Bist Doab Division Jalandhar	YES	Jul-21	Aug-22	Shri Jinesh Goyal	Sh Manoj Kumar SAO	-	14
70	XEN Canal Lining Division No I Bathinda	-	-	-	-	-	-	-
71	XEN Rajpura Nechaanical Drainge Rajpura	-	-	-	-	-	-	-
72	S E Central Mechanical IB Circle Chandigarh	-	-	-	-	-	-	-
73	S E Canal Lining Circle Bathinda	-	-	-	-	-	-	-
74	S E UBDC Circle Amritsar	-	-	-	-	-	-	-
75	S E Drainage Construction Circle Ferozepur	-	-	-	-	-	-	-
76	SE Canal Circle (RF) Ferozepur	-	-	-	-	-	-	-
77	SE Canal Lining Circle © Ferozepur	-	-	-	-	-	-	-
78	CE, SYL Canal Chandigarh	-	-	-	-	-	-	-
79	Land Reclamation Officer UBDC Amritsar	-	-	-	-	-	-	-
80	XEN Harike Canal Division Ferozepur	YES	Jun-21	Jul-22	-	Sh.Amit Jain SAO	-	10
81	XEN Gollewal Drainage Division Ferozepur	YES	Jul-21	Dec-22	Ramneek Kaur	Sh.Amit Jain SAO	-	7
82	XEN Mechanical Const, Drainage Ferozeur	-	-	-	-	-	-	-
83	XEN Eastren Canal Division Ferozepur	YES	Jul-21	Jul-22	ShYadwinder Singh	Sh. Akhileshwar Mishra SAO	-	9
84	XEN Rajasthan Feeder CC Ferozerpur	YES	Sep-21	Oct-22	Ramanpreet Singh	Sh.Amit Jain SAO	-	9
85	XEN Drainage Construction Division Ferozepur	YES	Oct-21	Dec-22	Alok Chaudhary	Sh. Sushil Kumar SAO	-	7

86	XEN Draiage Division Ludhiana	YES	Jan-20	Aug-22	-	Sh. Rajesh Kumar Khanna	-	6
87	XEN Drainage Investigation Division Ludhiana	-	-	-	-	-	-	-
88	XEN Maili Construction Division Mohali	-	-	-	-	-	-	-
89	XEN Majith UBDC Division Amritsar	YES	Aug-21	Dec-22	Mahesh singh	Sh.Dinesh Kumar SAO	-	9
90	XEN Jandiala UBDC Division Amritsar	-	-	-	-	-	-	-
91	Chief Engineer Canal Administration ,sec.18, Chandigarh	YES	Aug-21	Oct-22	Ishwar dassgoel	Sh.Amit Jain SAO	-	5
92	SirhindFeeder Division Abohar	YES	Apr-20	Mar-22	Sukhjot Singh Randhawa	Sh.Amit Jain SAO	-	3
93	XEN Hoshiarpur Drainage division Hoshiarpur	YES	Jul-21	Mar-22	Sartaj Singh Randhawa	Sh Harsh Sahani	-	6
94	XEN kandi water shed division Hoshiarpur	-	-	-	-	-	-	-
95	S.E. Kandi canal circle Hoshiarpur	-	-	-	-	-	-	-
96	PWRMDC , Hoshiarpur	-	-	-	-	-	-	-
97	Tubewell Construction, (PWRMDC) Hoshiarpur	YES	Jul-21	Mar-22	-	Sh Manmohan Singh AAO	-	8
98	LAO Dholbaha Dam Hoshiarpur	-	-	-	-	-	-	-
99	Old- Sarala Construction Division PTL New- XEN Intensive Investigation Division Hoshiarpur	-	-	-	-	-	-	-
100	XEN Investigation Division (IB) hoshiarpur (merged with)	-	-	-	-	-	-	-

101	XEN, Chandpur (Kharar) Const. Division. SYL Chd, Mohali (Merged with) Intensive IB Hoshiarpur	-	-	-	-	-	-	-
102	XEN Investigation Division (J) Hoshiarpur	-	-	-	-	-	-	-
103	XEN Kandi Area Dam Maintenance Division Hoshiarpur	-	-	-	-	-	-	-
104	Patiala Ki Rao Const. SYL, Mohali (Merged with) Kandi Area Dam Hoshiarpur)	-	-	-	-	-	-	-
105	Irrigation Development Irrigation Division No. I Chandigarh.(Merged with) Kandi Area Dam Hoshiarpur	-	-	-	-	-	-	-
106	XEN JhanuariChohal Division Hoshiarpur	-	-	-	-	-	-	-
107	Jayanti Const. SYL Chandigarh (Merged with) Kandi Area Dam Hoshiarpur)	-	-	-	-	-	-	-
108	XEN Shah Nehar Extension (Civil) Hoshiarpur	-	-	-	-	-	-	-
109	SAGRAO Const. Division SYL Chandigarh (Merged with SNE Civil Hoshiarpur)	-	-	-	-	-	-	-
110	XEN Shah Nehar Ext. (Mech.) Division Hoshiarpur	-	-	-	-	-	-	-
111	Lohand construction SYL Division Ropar merged with Shah Nehar Ext. (Mech.) Division Hoshiarpur	-	-	-	-	-	-	-
112	XEN Shah Nehar Headworks Division Talwara (HSP)	-	-	-	-	-	-	-
113	SE Dholbaha Dam Circle Hoshiarpur	YES	Jan-20	Mar-22	Gurpendra Singh Sandhu,	Sh. Akhileshwar Mishra SAO	-	2

114	XEN,Chandpur (Kharar)Const.Div.SYLC hd, Mohali (Merged with)	-	-	-	-	-	-	-
115	XEN Drainage Division Gurdaspur	yes	Jul-21	Jul-22	Charanjit Singh	Sh Krishan Kumar SAO	-	12
116	XEN, Madhopur UBDC Division Gurdaspur	-	-	-	-	-	-	-
117	XEN, Gurdaspur UBDC Division Gurdaspur	YES	Sep-21	Jan-23	Viney Kumar Kutlehria	Sh Dinesh Kumar SAO	-	7
118	XEN Intensive Investigation Division Hoshiarpur (merged with) XEN, Stage-II Div.(PWR) HSP	-	-	-	-	-	-	-
119	Tubewell Division , (PWRMDC), Pathankot	-	-	-	-	-	-	-
120	XEN Headwork's Division Ropar	yes	Jun-21	Jun-22	Gurpreet pal singhsandhu	Sh Sushil Kumar Grover	1	11
121	XEN Ghanauli Construction Division SYL Canal Project Ropar	-	-	-	-	-	-	-
122	Divisional Engineer, Tubewell Construction , (PWRMDC) Ropar	-	-	-	-	-	-	-
123	XEN Water Management & Investigation Division Ropar	YES	Sep-21	Dec-22	Rupinder Singh Pabla	Sh Dinesh Kumar SAO	-	5
124	Xen Drainage ConstruictionDivision , Sangrur	YES	Jul-21	Nov-22	Gagande ep singh Gill	Sh Dinesh Kumar SAO	-	6
125	XEN IB Division sangrur	YES	Aug-21	Nov-22	Sukhjait Singh	Sh.Amit Jain SAO	-	13
126	XEN kotra lining Division Sangrur	-	-	-	-	-	-	-
127	XEN, Lining Division No.-2, (PWRMDC), Mansa	-	-	-	-	-	-	-
128	XEN, Mansa IB Division Mansa (JAWARKE) Mansa	YES	Mar-20	Nov-22	Jagmeet Singh Bhaker	Sh.Amit Jain SAO	-	12

129	XEN Drainage Division Mansa	YES	Feb-20	Dec-22	Saroop Chand	Sh.Amit Jain SAO		
130	XEN Faridkot Canal Division Faridkot	-	-	-	-	-	-	-
131	XEN Drainage Construction Division Faridkot	-	-	-	-	-	-	-
132	XEN Canal Lining Division Abohar (Fazilka)	-	-	-	-	-	-	-
133	XEN Lining Division No. 4 Abohar (Fazilka)	-	-	-	-	-	-	-
134	XEN Abohar Canal Division. Abohar (Fazilka) (New Name) XEN, Aboohar Canal & Ground Water Div. WRD, Pb.	YES	Jul-21	Feb-23	Sukhjot Singh Randawa	Sh.Amit Jain SAO	-	12
135	Divisional Engineer, Tubewell Division, (PWRMDC), Malerkotla	-	-	-	-	-	-	-
136	XEN, Stage-II Div.(PWR) HSP	YES	Jun-21	May-22	Sidharth Verma	Sh.Amit Jain SAO	1	5
137	XEN, Kandi Canal-3, Div., WRD, Punjab, Hoshiarpur	yes	Feb-20	Jan-23	Amit Sabharwal	Sh.Amit Jain SAO	1	10
138	XEN, Dam Constn.and Spillway concrete Div. RSD, SPK	-	-	-	-	-	-	-
139	XEN, SPK, Dam division No.I, SPK	-	-	-	-	-	-	-
140	XEN, Electrical and Store division SPK Dam project, SPK	-	-	-	-	-	-	-
141	FA & CAO RSD Project, SPK (works)	YES	Jun-21	Jun-22	Mandip Thakur	Sh Akhileshwar Mishra SAO	1	4
142	C. E. SPK Dam (Project) Irri- wing, SPK (merged with) C.E. (Dams) SPK	-	-	-	-	-	-	-
143	C.E. RSD Works (Project), SPK (merged with) C.E. (Dams) SPK	-	-	-	-	-	-	-
144	XEN Electrical Division,	-	-	-	-	-	-	-

	SPK							
145	XEN, Store and Disposal Division/SKD(P), SPK	-	-	-	-	-	-	-
146	XEN, Project R&M Division,RSD Project ,SPK	-	-	-	-	-	-	-
147	XEN, Field Mech. & concrete production Div. RSD SPK	-	-	-	-	-	-	-
148	XEN, RSD, Store Div. SPK, Township	-	-	-	-	-	-	-
149	Director Hydel Design Organisation Punjab ChD.	-	-	-	-	-	-	-
150	XEN, SPK Dam Project Div. No.-IV, SPK	-	-	-	-	-	-	-
151	XEN, Personnel Div. RSD, SPK	-	-	-	-	-	-	-
152	XEN, Workshop Div., SPK	-	-	-	-	-	-	-
153	XEN, Town Ship Division No.-1,R.S.D., SPK	-	-	-	-	-	-	-
154	Director ,SPK Dam Project, Chd.	-	-	-	-	-	-	-
155	XEN, SPK Dam Div. No. II, SPK	-	-	-	-	-	-	-
156	XEN, Plant Erection & Rigging Division RSD, SPK	-	-	-	-	-	-	-
157	SMO, RSD, SPK	YES	Apr-19	May-22	Dr.Kiran Bala	Sh Kailash Kumar AAO		4
158	XEN, Electrical-II Division RSD, SPK	-	-	-	-	-	-	-
159	XEN, Inspection & Layout division (RSD) SPK	-	-	-	-	-	-	-
160	XEN, Disposal Division RSD SPK	-	-	-	-	-	-	-
161	XEN, Warehouse Division RSD, SPK	-	-	-	-	-	-	-
162	Old Name (XEN, Plant Erection & Rigging Div.(Dam project) SPK)New Name (XEN	-	-	-	-	-	-	-

	Dam Mechanical Div., SPK)							
163		-	-	-	-	-	-	-
164	XEN, Communication Division (RSD) SPK	-	-	-	-	-	-	-
165	XEN, SPK Dam Div. No.(V) SPK	-	-	-	-	-	-	-
166	XEN, Field Repair Div (SPK DP) Spk	-	-	-	-	-	-	-
167	SE, Mechanical Circle SPK (Project) SPK	-	-	-	-	-	-	-
168	XEN, Township Division No 2 (RSD) SPK	-	-	-	-	-	-	-
169	C.E., SPK Design, Chd	-	-	-	-	-	-	-
170	C.E.Purchase Officer SPK Township	-	-	-	-	-	-	-
171	DY. Commissioner (R&R) SPK	-	-	-	-	-	-	-
172	Dir. Plant Design, Inspection Control (I+C) SPK Dam Project SPK	-	-	-	-	-	-	-
173	LAO, Shahpur Kandi	-	-	-	-	-	-	-
174	S.E., Admn& Disposal Circle SPK	yes	Apr- 19	Mar- 22	Vikant Anand,	Sh Akhileshwar Mishra SAO	-	2
175	S.E., Mechanical Circle (RSD) SPK	-	-	-	-	-	-	-
176	S.E.Civil Circle, SPK	-	-	-	-	-	-	-
177	Pr. RSD Model School ,SPK	-	-	-	-	-	-	-
178	Pr. RSD Sr. Sr. Sec. school SPK,	-	-	-	-	-	-	-
179	Pr. Sr. Sec. School RSD Ucha Thara	-	-	-	-	-	-	-
180	FA & CAO Barrage Project SPK	YES	Jun- 21	Jun- 22	.H.S.Dhil lon	Sh N K Thakur SAO	-	6
181	Dir. Kandi Water Shed Design Directorate Punjab, Chd.	-	-	-	-	-	-	-
182	XEN, Township division No II , Shahpur Kandi	-	-	-	-	-	-	-

183	Dir., DIPR & CPO, Ranjit Sagar Dam Project SPK	-	-	-	-	-	-	-
184	Research Office SPK Dam	yes	Apr-19	Apr-22	Sanjeev Khetarpa I	ShSurnderpal AAO	-	2
185	S.E. SPK Dam Circle, SPK	yes	Apr-19	Apr-22	Gurpendra Singh Sandhu	Sh Amit jain SAO	-	3
186	C.E. (Dams) SPK, Township	yes	Nov-18	Apr-22	Sher Singh,	Sh Kailash Kumar AAO	-	8
187	Pr. Secey.Deptt of Mining & Geology Pb CHD	yes	Apr-22	Mar-23	ShkrishankumarPr secy	Sh Dinesh Kumar SAO	-	2
188	Chief Engineer, Deptt of Mining & Geology Pb CHD	-	-	-	-	-	-	-
189	State Geologist Punjab Water Resources Department Sector 18 CHD	-	-	-	-	-	-	-
190	XEN -cum-District Mining Officer, SAS Nager Mohali	YES	Apr-20	Mar-22	Sarbjit Singh	Sh Krishan Kumar SAO	-	10
191	Distt Mining Officer, SAS Nagar Mohali	-	-	-	-	-	-	-
192	XEN -cum -Distt Mining officer Ludhiana	yes	Oct-22	Apr-22	Harjot Singh	ShGurdass Ram	-	4
193	XEN Drainage division-cum-district Mining Officer, Ludhiana	-	-	-	-	-	-	-
194	XEN -cum-Distt Mining Officer Ropar	yes	Jan-21	Dec-22	Rupinder singh Pabla	Sh Dinesh Kumar SAO	-	6
195	XEN -cum-District Mining Officer, Nawanshahar	yes	Jul-21	Dec-22	Sh Happy kumar	Sh Amit Jain SAO	-	7
196	XEN Drainage Division-cum Distt Mining Officer Hoshiarpur	yes	Jun-21	Mar-22	Sartaj singhran dhawa	Sh Harsh Sahani	-	4
197	Distt Mining Officer, Pathankot	-	-	-	-	-	-	-
198	XEN -cum Distt Mining Officer, Moga under Golewala Drainage Division, FZR	-	-	-	-	-	-	-

199	XEN -cum-Distt Mining Officer Gurdaspur	-	-	-	-	-	-	-
200	Distt Mining Officer, Hoshiarpur	-	-	-	-	-	-	-
201	S.E Mining & Geology Circle-I Amritsar	-	-	-	-	-	-	-
202	XEN-cum-District Mining Officer Amritsar	yes	Feb-22	Jan-23	Charanjit Singh	Sh Amit Jain SAO	-	6
203	XEN-cum-District Mining officer, Kapurthala	yes	Aug-21	Dec-22	Sh. Gurbir Sigh (Addl charge)	Sh Dinesh Kumar SAO	-	6
204	S.E , Mining and Geology, Ferozepur	-	-	-	-	-	-	-
205	XEN-cum-District Mining Officer, Fazilka	yes	Sep-21	Dec-22	Alok Chaudhary	Sh Sushil Kumar SAO	-	6
206	XEN-cum-Distt Mining Officer Ferzpur	yes	Jul-21	Dec-22	Ramneek Kaur	Sh Amit Jain SAO	-	5
207	Dist Mining Officer Mansa	yes	Feb-20	Dec-22	Sh. Saroop chand	Sh Amit Jain SAO	-	6
208	XEN Cum Mining Officer Mukatsar	yes	Sep-21	Dec-22	Paramvir singh sek hon	Sh Amit Jain SAO	-	4
209	XENcum Mining Officer Taran Taran Amritsar	yes	Oct-21	Dec-22	Vishal mehta	Sh Dinesh Kumar SAO	-	3

Statement D Name of officers who held the charge and number of irregularities , WS&SD							
Sr. No.	Unit	Period		Name of XEN (Sh./Miss/Smt)	Headed by (Sh./Miss/Smt)	Para	
		From	To			Section-A	Section-B
1	Pr. Secretary WS&SD PB CHD	Jul-21	Mar-22	Jaspreet Talwar	Sh. Daljit Singh AAO	0	1
2	HOD, WSSD SAS Nagar	Apr-21	Mar-22	Naval Kishore Verma	Akhilshwar Mishra, Sr.A.O.	0	5
3	XEN, WSSD, Kapurthala,	Jul-21	Apr-22	Gurpreet Singh	Sh. Harsh Sahni, AAO	0	7
4	XEN, WSSD, Sangrur,	Jul-21	Jul-22	Adarsh Nirmal	Sh. Sushil Kumar Grover Sr. AO	0	12
5	XEN, WSSD, Div-II, Jalandhar,	Jul-21	Jul-22	Nitin Kalia	Sh. Harsh Sahni, AAO	0	6

6	XEN, WSSD, Malerkotla,	Sep-21	Jul-22	Gurvinder Singh	Sh. Rajesh Khanna, SAO	0	6
7	XEN, WS & S D no.2, Batala	Jul-21	Jul-22	Sukhdeep Singh Dhaliwal	Krishna Kumar , Sr.A.O.	0	10
8	EE (EE-2), WS&SD No. III, Jalandhar	Aug-21	Jul-22	Ashwani Kumar	Sunil Kumar Rohilla, AAO	0	8
9	WSSD Div 1 Taran Taran	Jul-21	Jul-22	Charndeeep Singh	Harsh Shahni AAO	0	7
10	WSSD Div 3 Ludhiana	Sep-21	Jul-22	Jaskarn Singh	Rakesh Kumar, A.A.O.	0	10
11	WSSD Div 2 Muktsar	Jul-21	Jul-22	Gagandeep Singh Sandhu	Sh. Sushil Kumar	0	8
12	WSSD SAS Nagar Div 2 Mohali	Sep-21	Aug-22	Rohit Kumar	Sh. Ravi Kumar AAO	0	7
13	XEN WSSD Div 2 Pathankot	Sep-21	Jul-22	Mahesh Kumar	Sr.Krishna Kumar, Sr.A.O.	0	9
14	XEN WSSD Div 2 Taran Taran	Sep-21	Jul-22	Rajat Gopal	Sh.N. K Thakur, Sr.A.O.	0	7
15	XEN WSSD Div 1 Jalandhar	Jul-21	Jul-22	Rajat Gopal	Sh.Akhileshwar Mishra,Sr.A.O.	0	9
16	XEN WSSD , Fatehgarh	Oct-21	Sep-22	Jaswinder Singh	Sh.Chandra Shekhar Srivastava Sr.AO	0	10
17	XEN WSSD division Rajpura	Oct-21	Sep-22	Ramanpreet Singh	Sh.Chandra Shekhar Srivastava Sr.AO	0	7
18	XEN WSSD Ropar at Anandpur Sahib	Oct-21	Oct-22	Harjeet Pal Singh	Chandra Shekhar Srivastava Sr. AO	0	18
19	XEN Water Quality Mohali	Apr-20	Oct-22	Ramanpreet Singh	Chandra Shekhar Srivastava Sr. AO	0	14
20	SE WSSD Circle, Sangrur	Nov-16	Nov-22	Vijay Kumar	Sh.Chandra Shekhar Srivastava, Sr. AO	0	4
21	XEN WSSD-1, Patiala	Sep-21	Nov-22	Vipin Singla	Sh. Gurdass Ram Sr. AO	0	9
22	XEN WSSD Div-2, Patiala	Oct-21	Oct-22	Rashpinder Singh	Sh.Chandra Shekhar Srivastava, Sr. AO	0	17
23	XEN WSSD Div-1, Ludhiana	Sep-21	Nov-22	Jaskarn Singh	Sh. Gurdass Ram Sr. AO	0	7
24	XEN WSSD, Barnala	Jun-21	Nov-22	Ravinder Singh Bansal	Sh.Chandra Shekhar Srivastava, Sr. AO	0	16

25	SE Circle WSSD Bathinda	Sep-19	Nov-22	Amrik Singh	Sh.Chandra Shekhar Srivastava, Sr. AO	0	4
26	XEN WSSD Div-2 Ludhiana	Nov-21	Nov-22	Mandeep Singh	Sh. Gurdas Ram SAO	0	9
27	XEN WSSD Khanna	Oct-21	Nov-22	Rai Varinder	Sh. Gurdas Ram SAO	0	8
28	XEN WSSD div-2 Bathinda	Jul-21	Nov-22	Manpreet Singh Arshi	Sh.Chandra Shekhar Srivastava, Sr. AO	0	11
29	XEN WSSD div-3 Bathinda	Jul-21	Dec-22	Amit Kumar	Sh.Chandra Shekhar Srivastava, Sr. AO	0	10
30	XEN WSSD div-2, Moga	Sep-21	Nov-22	Luvdeep Singh	Sh. Gurdas Ram SAO	1	8
31	XEN WSSD div-1, Moga	Sep-21	Dec-22	Kartik Jindal	Sh. Gurdas Ram SAO	0	9
32	XEN WSSD div-1, Muktsar	Sep-21	Dec-22	Amrik Singh	Sh.Chandra Shekhar Srivastava, Sr. AO	0	9
33	XEN WSSD Garshankar	Jul-21	Jan-23	Simranjeet Singh	Sh. Naveen Kumar, SAO	0	8
34	XEN WSSD Fazilka	Aug-21	Dec-22	Shaminder Singh	Sushil Kumar Grover, SAO	0	7
35	XEN WSSD Abohar	Jul-21	Dec-22	Amritdeep Singh	Sh. Sunil AAO	1	13
36	SE, WSS Circle Sri Muktsar Sahib	Dec-19	Jan-23	Amrik Singh	Sushil Kumar Grover, SAO	0	4
37	XEN WSSD-I Ferozepur	Jul-21	Jan-23	Johny Khanna	Sh. Chandra Shekhar Srivastav, SAO	0	11
38	XEN WSSD-I Bathinda	Jul-21	Dec-22	Kawal Kumar Garg	Sh. Gurdass Ram SAO	0	11
39	SE, WSS Circle Hoshiarpur	Nov-17	Jan-23	Rajesh Dubey	Sh. Gurdass Ram SAO	0	2
40	XEN WSSD Malaut	Aug-21	Dec-22	Adarsh Nirmal Singh	Sh.Chandra Shekhar Srivastava, Sr. AO	0	8
41	XEN WSSD Talwara	Aug-21	Jan-23	Anjuj Sharma	Sh. Gurdass Ram SAO	0	9
42	XEN WSSD-1 Amritsar	Aug-21	Jan-23	Sahil Anand	Sh. Gurdass Ram SAO	0	10
43	XEN WSSD Ferozepur at zira	Jul-21	Jan-23	Harinder Singh	Sushil Kumar Grover, SAO	0	7
44	SE, WSS Circle Jalandhar	Oct-19	Jan-23	Narinder Singh	Sh.Chandra Shekhar Srivastava, Sr. AO	0	2

45	XEN WSSD SBS Nagar	Jul-21	Jan-23	Punit Bhasin	Sh. CS Srivastav, SAO	0	7
46	XEN WSSD-I, Gurdaspur	Aug-21	Jan-23	Vijay Kumar	Sh. Sushil Kumar SAO	0	7
47	XEN WSSDE-III, Amritsar	Aug-21	Jan-23	Charndeeep Singh	Sh. Gurdass Ram, SAO	0	7
48	SE Circle, Gurdaspur	Dec-16	Feb-23	Narinder Pal Singh	Sh. Surender Pal, AAO	0	2
49	XEN WSSD-I, Batala	Jul-21	Feb-23	Sukhdeep Singh Dhaliwal	Sh. Gurdass Ram, SAO	0	8
50	SE WSSD Circle Amritsar	Jul-17	Feb-23	Anil Kumar	Sh. CS Srivastav, SAO	0	8
51	XEN, WSSD-2, Mansa	Sep-21	Jul-22	Pawan Kr. Goel	Sh. Sushil Kumar Grover Sr. AO	0	11
					Total	2	424

Annexure-B-5

Statement -F In respect of Audit Objections of Compliance Audit WS&SD												
Sl. No.	Name of Department	Audited or not	As on 01-04-22		Addition 2022-23		Total		Clearnce during 2022-23		As on 31-03-23	
			IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Pr. Secy. WSSD Chandigarh	YES	9	28	1	1	10	29	0	1	10	28
2	HoD Water Supply & Sanitation Division Mohali	YES	5	21	1	5	6	26	0	1	6	25
3	XENWater Supply & Sanitation Division-II Amritsar	No	12	41	0	0	12	41	0	0	12	41
4	XENWater Supply & Sanitation Division-I Ropar at Anandpur Sahib	YES	12	32	1	18	13	50	0	6	13	44
5	XENWater Supply & Sanitation Division-I Amritsar	YES	10	41	1	10	11	51	0	13	11	38
6	XENWater Supply & Sanitation Division-III Amritsar	YES	11	27	1	7	12	34	0	13	12	21
7	XEN cum DSO Water Supply & Sanitation Barnala	YES	11	63	1	16	12	79	0	3	12	76
8	XENWater Supply & Sanitation Division-II Bathinda	YES	11	37	1	11	12	48	0	0	12	48

9	XEN Water Supply & Sanitation Division-III Bathinda	YES	9	32	1	10	10	42	0	6	10	36
10	XEN Water Supply & Sanitation Division-II Batala	YES	3	23	1	10	4	33	1	8	3	25
11	XEN Water Supply & Sanitation Division-I Batala	YES	11	66	1	8	12	74	0	0	12	74
12	XEN Water Supply & Sanitation Division-I Gurdaspur	YES	11	63	1	7	12	70	0	0	12	70
13	XEN Water Supply & Sanitation Division-I Ferozepur	YES	13	72	1	11	14	83	0	15	14	68
14	XEN Water Supply & Sanitation Division-II Ferozepur	No	13	71	0	0	13	71	0	0	13	71
15	XEN Water Supply & Sanitation Division-I Faridkot	No	13	50	0	0	13	50	0	0	13	50
16	XEN Water Supply & Sanitation Division Abohar	YES	11	45	1	13	12	58	0	4	12	54
17	XEN Water Supply & Sanitation Division Fazilka	YES	13	65	1	7	14	72	0	4	14	68
18	XEN Water Supply & Sanitation Division	YES	11	54	1	8	12	62	0	5	12	57

	Garhsankar											
19	XEN Water Supply & Sanitation Division-II Gurdaspur	No	3	20	0	0	3	20	0		3	20
20	Executive Engineer, Water Supply and Sanitation Dn. No.1 Jalandhar.	YES	3	7	1	9	4	16	2	9	2	7
21	XEN Water Supply & Sanitation Division-II Jalandhar	YES	4	16	1	6	5	22	0	3	5	19
22	XEN Water Supply & Sanitation Division-III Jalandhar	YES	2	12	1	8	3	20	0	0	3	20
23	DSO Water Supply & Sanitation Division-I Mansa	No	12	51	0	0	12	51	0	0	12	51
24	XEN Water Supply & Sanitation Division Mechanical Patiala plus EE-2 Patiala	No	14	69	0	0	14	69	0	0	14	69
25	Xen-EE Water Supply & Sanitation Division-II Tarn Taran	YES	4	27	1	7	5	34	1	3	4	31
26	XEN Water Supply & Sanitation Division-II Mansa	YES	6	17	1	11	7	28	0	3	7	25

27	XEN Water Supply & Sanitation Division-I Patiala	YES	8	30	1	9	9	39	0	5	9	34
28	XEN Water Supply & Sanitation Division-II Ropnagar	No	9	31	0	0	9	31	0	0	9	31
29	XEN Water Supply & Sanitation Division-I Tarn Taran	YES	3	9	1	7	4	16	0	4	4	12
30	XEN Water Supply & Sanitation Division SBS Nagar	YES	12	67	1	7	13	74	0	8	13	66
31	XEN Water Supply & Sanitation Division-I Pathankot	No	2	11	0	0	2	11	0	0	2	11
32	XEN Water Supply & Sanitation Division-II Pathankot	YES	3	23	1	9	4	32	1	5	3	27
33	XEN Water Supply & Sanitation Division Sangrur	YES	11	37	1	12	12	49	1	6	11	43
34	XEN Water Supply & Sanitation Division-II Patiala	YES	12	69	1	17	13	86	0	0	13	86
35	XEN Water Supply & Sanitation Division Fatehgarh Sahib	YES	11	82	1	10	12	92	0	0	12	92
36	HOD Water Supply & Sanitation	No	10	25	0	0	10	25	0	0	10	25

	Division Patiala											
37	XEN Water Supply & Sanitation Division-I Hoshiarpur	No	10	30	0	0	10	30	0	0	10	30
38	XEN Water Supply & Sanitation Division-II Hoshiarpur	No	12	50	0	0	12	50	0	0	12	50
39	XEN Water Supply & Sanitation Division Khanna	YES	10	54	1	8	11	62	0	5	11	57
40	XEN Water Supply & Sanitation Division-I Ludhiana	YES	13	75	1	7	14	82	0	0	14	82
41	XEN Water Supply & Sanitation Division-III Ludhiana	YES	3	26	1	10	4	36	0	5	4	31
42	XEN Water Supply & Sanitation Division-II Ludhiana	YES	13	79	1	9	14	88	0	4	14	84
43	XENEE-II Water Supply & Sanitation Division-II Moga	YES	3	21	1	9	4	30	0	4	4	26
44	XEN Water Supply & Sanitation Division-II Mukatsar sahib	YES	11	65	1	8	12	73	1	5	11	68
45	Water Supply & Sanitation Division-I Moga	YES	11	59	1	9	12	68	0	2	12	66

46	XEN Water Supply & Sanitation Division-I Mukatsar sahib	YES	14	110	1	9	15	119	0	16	15	103
47	XEN Water Supply & Sanitation Division Malout	YES	13	68	1	8	14	76	0	0	14	76
48	XEN Water Supply & Sanitation Division-I Mohali	No	8	21	0	0	8	21	0	0	8	21
49	XEN Water Supply & Sanitation Division-II Mohali	YES	7	19	1	7	8	26	0	4	8	22
50	XEN Water Supply & Sanitation Division-III Mohali	YES	10	36	1	14	11	50	0	0	11	50
51	XEN Water Supply & Sanitation Division-II Malerkotla	YES	12	69	1	6	13	75	1	9	12	66
52	XEN, WSSS, Talwara	YES	12	63	1	9	13	72	0	6	13	66
53	XEN, WSSS Division-I Bathinda	YES	13	84	1	11	14	95	1	8	13	87
54	Officer In-charge trade waste Reserch Unit WSSD, Patiala	No	4	8	0	0	4	8	0	0	4	8
55	XEN WSSD Div-I, Kapurthala	YES	9	55	1	7	10	62	0	4	10	58
56	XEN WSSD Div., Rajpura	YES	13	59	1	8	14	67	0	0	14	67

57	XEN, WS&S Division no. 2 Ferozpur at Zeera	YES	2	8	1	7	3	15	0	3	3	12
58	S.E. CIRCLE, Ludhiana 1	No.	4	15	0	0	4	15	0	0	4	15
59	S.E. CIRCLE, Jalandhar	YES	4	5	1	2	5	7	0	0	5	7
60	S.E. CIRCLE, Amritsar	YES	3	8	1	8	4	16	0	0	4	16
61	S.E. CIRCLE, Gurdaspur	YES	2	6	1	2	3	8	0	2	3	6
62	S.E. CIRCLE, Chandigarh	No	4	7	0	0	4	7	0	0	4	7
63	S.E. CIRCLE, Ludhiana 2	No	4	15	0	0	4	15	0	0	4	15
64	S.E. CIRCLE, Sangrur	YES	3	9	1	4	4	13	0	0	4	13
65	S.E. CIRCLE, Bathinda	YES	1	2	1	4	2	6	0	0	2	6
66	S.E. CIRCLE, Hoshiarpur	YES	4	11	1	2	5	13	0	0	5	13
67	S.E. CIRCLE, Patiala	No	4	7	0	0	4	7	0	0	4	7
68	S.E. CIRCLE, Mukatsar Sahib	YES	0	0	1	4	1	4	0	0	1	4
69	S.E. CIRCLE, Fridkot	No	3	7	0	0	3	7	0	0	3	7
70	XEN, WS&SD, Mechanical, Patiala	No	9	35	0	0	9	35	0	0	9	35
	Total		566	2620	51	426	617	3046	9	202	690	2844